

Information required for your annual report

This is for Charities not subject to full Audit

This information is required in order for you to comply with reporting requirements under the Charities Act. Please write your responses exactly as you want them to appear in your accounts. Use your mouse or tab key to move from grey box to grey box to complete this form. Once completed, save it and email it back to us. This is your chance to tell people what you do. Feel free to write as much as you like and we will put this into the report and accounts.

| |
|--|
| Group's full name: Bulwell Forest Garden |
| Other names by which you are known: BFG. Bulwell Forest Community Garden |
| The main contact address for the organisation: 7, Clarges Street, Bulwell, Nottingham, Nottinghamshire, NG6 9GJ |
| Your charity registration number: 1160072 And (if applicable) Your company registration number: 07900256 |

Names of all current trustees, (directors)

| Name | Start date if not serving since the start of this accounting period dd/mm/yy | Office held (if applicable) |
|-------------------------------|--|-----------------------------|
| David Roy Hames | 10/04/22 | Chair |
| Jillian Hillary Burn | | Secretary |
| Julie Clarke | | Trustee |
| Sharon Daley | | Trustee |
| Katy Emma Leather | | Trustee |
| Joy Pauline Garside Rice | | Trustee |
| Melkorka Stiller-Magnusdottir | 10/01/23 | Trustee |
| Robert Watchorn | | Trustee |
| Maureen Whyman | 28/06/22 | Trustee |

Names of other trustees, (directors) who have served during the period covered by the accounts but are not currently serving. (Continue on a separate sheet if necessary)

| Name | Date of resignation/departure dd/mm/yy |
|-----------------|--|
| Nigel Page | 10/01/23 |
| Karen Thompson | 20/08/22 |
| Bill Blackamore | 10/04/22 |
| | |

The names, job titles and remuneration & benefits paid to your senior management staff

Barbara Bates, Development Manager, £19,878

The methods adopted for the recruitment and appointment of new trustees (How are your trustees appointed?):

Trustees must live or work in Bulwell or Bulwell Forest. Positions are advertised on-site and in social media/website, sometimes stating particular skills or background preferred to maintain diverse representation of local residents. New trustees must be recommended by an existing trustee and agreed in a committee meeting.

Objectives and activities

What are the formal purposes (objectives) of your charity, as set out in your governing document?

- To advance education and training, and relieve unemployment for inhabitants of Bulwell
- To relieve poverty, promote health and provide recreation and leisure facilities in the interest of social welfare, in particular through the promotion of a horticulture project.
- To sell locally sourced produce at a low cost to those accessing the project.

What are your main activities? (the things you do in order to achieve the objectives)

Activities we provide to achieve these outcomes include:

- growing fruit and vegetables
- cooking workshops
- a weekly lunch club
- seasonal events (eg Harvest Festival and Community Picnics)
- training workshops,
- environmental craft sessions
- family activity days
- outdoor pilates sessions
- forest school
- Lets Get Growing (outreach grow your own project)
- a weekly market shop.

How do these activities benefit the public?

Improved community cohesion (reducing isolation and increasing engagement across age and cultural barriers)

Improved Health and well-being (increasing physical activity, healthier eating and developing self-confidence).

Please confirm that you have considered the charity Commission's guidance on 'public benefit'.

[Click here](#) for a link to this guidance.

I can confirm that I have read and considered the above.

Summary of the main achievements during the period

What did you actually do? (You could add some statistics if you like, and give more detail of your

activities):

Through 2022, Bulwell Forest Garden has continued to support our community through the aftermath of COVID-19. We have supported 65 volunteers in their roles, with people volunteering with us for longer periods, benefiting from improved social connections and wellbeing.

We delivered 12 community events throughout the year, including a special 10 year anniversary garden party and our school holiday family sessions, welcoming 2175 visitors.

87 people accessing the community garden reported feeling valued, 87 people reported feeling less lonely, 288 people reported improved well-being, 215 people felt more active, 277 people told us their diet had improved and 181 people learned new skills.

Together we have grown more produce, sharing 328 amounts of fruit and veg with our volunteers, and 432 amounts of fruit and veg with the wider community for a small cost. Our Let's Get Growing project continued to support local residents in growing their own food at home, reaching 85 households.

We saw unprecedented number of attendees at Lunch Club (70 people at the peak of summer), many of whom were families with toddlers, reflecting the demand for social eating from "lockdown babies" and their parents, serving 967 meals over the year.

We continue to work closely with local schools, delivering a winter wonderland project in December for all local primary schools, including an interactive theatre production, a visit to Santa and nature based activities. We also continue to deliver our Schools Programme to schools throughout Nottingham, as well as welcoming our usual visits from Cubs, Guides and Scouts.

Our Wildhearts Forest School (6-11 years) and Saplings (10-15 years) continue to be incredibly popular, and we have 43 regular attendees across both clubs.

Nature in Mind continue to use our space for yoga and tai chi, and we hosted their Christmas celebration too.

Financial review

Please comment on your financial position at the end of the reporting period (You might for example, refer to the surplus or deficit you've made, or the movement in the fund balances. Are you happy? – the choice is yours.)

BFG is fortunate to have received several grants this year, all of which are going to plan, some will carry over into 2023. We have also completed several grants from previous years. At present we are in a good financial position.

What is your policy on reserves? (Your policy should include: why you need reserves, the target level, your current position, your plans to increase or use your reserves and how often you review this policy. If you do not need reserves you should explain the reason.)

With the help of a development grant from the National Lottery Community Fund, we are aiming to be more financially sustainable in the future. Our reserves of unrestricted funds have increased

again this year, with these we hope to rely less on grants, although we'll still require some funding to function at the same level in the future.

Reserves shall be maintained at a level which ensures that Bulwell Forest Garden's core activities could continue for a minimum of three months during a period of difficulty.

The financial policy is reviewed on an annual basis.

What financial risks do you face?

There is always a chance that funding from grants will decrease, but we are working with our strategic business plan thanks to the lottery grant to reduce our risks and become more self sustainable. If we were unable to secure future funding we would have difficulties giving support to our more vulnerable volunteers and services to the community.

If any of your funds are in deficit, what are you planning to do about it?

No funds are in deficit. We follow the individual budget for each grant.

Detailed information if you hold funds for 3rd parties (other groups or individuals): names and their main objects, a description of the assets held, opening balances/ in/ out/ closing balances
N/A

Funds

If your accounts include any designated or restricted funds, the notes to the accounts need to include a short explanation of the purpose and of each fund.

For example:

Name of fund: *"The vehicle replacement fund"*

Purpose: *"To build up sufficient funds to replace vehicles on a 5 year schedule"*

For each fund you hold, please give the details:

National Lottery Community Fund. 2nd of a 2 year grant for revenue costs, a development fund and resources.

NCVS. Outreach project (let's get growing) resources and paid workers.

Severn Trent. Workshop and paid worker.

BPR Medical. Purchase of ride on mower and storage container.

Boots 22. Salary and paid workers.

Bestwood Partnership 22. Pay for workers running forest school, young persons group and many events.

Greenspace. Outreach project (let's get growing) paid workers.

Nottingham City Council 22. Events and training.

Nottingham City Homes 22. Many events and paid workers.

Several old funds from previous years were completed.

Additional information

This is a chance to add any other information to your report.

For example: if you give grants, what is your policy? Do you want to say anything about your

fundes or supporters?

BFG relies on grants and donations and we are very grateful for the donations we have received yet again this year from the local community and individuals.

Company registration number: 7900256

Charity registration number: 1160072

Bulwell Forest Garden

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Bulwell Forest Garden

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Bulwell Forest Garden

Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustees | Robert Watchorn Jill Burn Joy Rice Sharon Daley Katy Leather Julie Clarke David Roy Hames Maureen Whyman Melkorka Stiller-Magnusdottir |
| Charity Registration Number | 1160072 |
| Company Registration Number | 7900256 |
| Registered Office | 7 Clarges Street Bulwell Nottingham Nottinghamshire NG6 9GJ |
| Independent Examiner | John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL |

Bulwell Forest Garden

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 January 2023.

Trustees and officers

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

| | |
|-----------|---|
| Trustees: | Robert Watchorn |
| | Karen Thompson (resigned 20 August 2022) |
| | Nigel Page (resigned 10 January 2023) |
| | Jill Burn |
| | Bill Blackamore (resigned 10 April 2022) |
| | Joy Rice |
| | Sharon Daley |
| | Katy Leather |
| | Julie Clarke |
| | David Roy Hames (appointed 10 April 2022) |
| | Maureen Whyman (appointed 28 June 2022) |
| | Melkorka Stiller-Magnusdottir (appointed 10 January 2023) |

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 6/1/2012. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

Trustees must live or work in Bulwell or Bulwell Forest. Positions are advertised onsite and on social media/website, sometimes stating particular skills or background preferred to maintain diverse representation of local residents. New trustees must be recommended by an existing trustee and agreed in a committee meeting.

Objectives and activities

Objects and aims

The Company's objectives are specifically restricted to the following:

- a) To advance education and training, and relieve unemployment for inhabitants of Bulwell;
- b) To relieve poverty, promote health and provide recreation and leisure facilities in the interest of social welfare, in particular through the promotion of a horticulture project;
- c) To sell locally sourced produce at a low cost to those accessing the project.

Objectives, strategies and activities

Activities we provide to achieve these outcomes include growing fruit and vegetables, cooking workshops and a weekly lunch club, seasonal events (e.g. Harvest Festival and Community Picnics), training workshops, environmental craft sessions, family activity days, outdoor pilates sessions, forest school, Let's Get Growing (outreach grow your own project), and a weekly market shop.

Bulwell Forest Garden

Trustees' Report

Financial review

BFG is fortunate to have received several grants this year, all of which are going to plan, some will carry over into 2023. We have also completed several grants from previous years. At present we are in a good financial position.

Policy on reserves

With the help of a development grant from the National Lottery Community Fund, we are aiming to be more financially sustainable in the future. Our reserves of unrestricted funds have increased again this year, with these we hope to rely less on grants, although we'll still require some funding to function at the same level in the future.

Reserves shall be maintained at a level which ensures that Bulwell Forest Garden's core activities could continue for a minimum of three months during a period of difficulty.

The financial policy is reviewed on an annual basis.

Achievements and performance

Through 2022, Bulwell Forest Garden has continued to support our community through the aftermath of COVID-19. We have supported 65 volunteers in their roles, with people volunteering with us for longer periods, benefiting from improved social connections and wellbeing.

We delivered 12 community events throughout the year, including a special 10 year anniversary garden party and our school holiday family sessions, welcoming 2,175 visitors.

87 people accessing the community garden reported feeling valued, 87 people reported feeling less lonely, 288 people reported improved well-being, 215 people felt more active, 277 people told us their diet had improved and 181 people learned new skills.

Together we have grown more produce, sharing 328 amounts of fruit and veg with our volunteers, and 432 amounts of fruit and veg with the wider community for a small cost. Our Let's Get Growing project continued to support local residents in growing their own food at home, reaching 85 households.

We saw unprecedented number of attendees at Lunch Club (70 people at the peak of summer), many of whom were families with toddlers, reflecting the demand for social eating from "lockdown babies" and their parents, serving 967 meals over the year.

We continue to work closely with local schools, delivering a winter wonderland project in December for all local primary schools, including an interactive theatre production, a visit to Santa and nature based activities. We also continue to deliver our Schools Programme to schools throughout Nottingham, as well as welcoming our usual visits from Cubs, Guides and Scouts.

Our Wildhearts Forest School (6-11 years) and Saplings (10-15 years) continue to be incredibly popular, and we have 43 regular attendees across both clubs.

Nature in Mind continue to use our space for yoga and tai chi, and we hosted their Christmas celebration too.

Public benefit

Improved community cohesion (reducing isolation and increasing engagement across age and cultural barriers);
Improved health and well-being (increasing physical activity, healthier eating and developing self-confidence).

Bulwell Forest Garden

Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Responsibilities

The trustees (who are also the directors of Bulwell Forest Garden for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ~~14 APR 23~~ and signed on its behalf by:



David Roy Hames
Trustee

Bulwell Forest Garden

Independent Examiner's Report to the trustees of Bulwell Forest Garden ('the Company')

Independent examiner's report to the trustees of Bulwell Forest Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 17/04/2023.....

Bulwell Forest Garden

Statement of Financial Activities for the Year Ended 31 January 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted £ | Restricted £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|-------------------|-----------------|--------------------|--------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 3,115 | - | 3,115 | 2,331 |
| Charitable activities | 3 | 18,150 | 110,083 | 128,233 | 84,991 |
| Total Income | | 21,265 | 110,083 | 131,348 | 87,322 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | (2,835) | (117,618) | (120,453) | (89,382) |
| Total Expenditure | | (2,835) | (117,618) | (120,453) | (89,382) |
| Net income/(expenditure) | | 18,430 | (7,535) | 10,895 | (2,060) |
| Transfers between funds | | 4,745 | (4,745) | - | - |
| Net movement in funds | | 23,175 | (12,280) | 10,895 | (2,060) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 32,829 | 42,824 | 75,653 | 77,713 |
| Total funds carried forward | 12 | 56,004 | 30,544 | 86,548 | 75,653 |

All of the charity's activities derive from continuing operations during the above two periods.

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 2 | 2,331 | - | 2,331 |
| Charitable activities | 3 | 5,400 | 79,591 | 84,991 |
| Total income | | 7,731 | 79,591 | 87,322 |
| Expenditure on: | | | | |
| Charitable activities | 5 | (1,737) | (87,645) | (89,382) |
| Total expenditure | | (1,737) | (87,645) | (89,382) |
| Net income/(expenditure) | | 5,994 | (8,054) | (2,060) |
| Transfers between funds | | (2) | 2 | - |
| Net movement in funds | | 5,992 | (8,052) | (2,060) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 26,837 | 50,876 | 77,713 |
| Total funds carried forward | 12 | 32,829 | 42,824 | 75,653 |

The funds breakdown for the period is shown in note 12.

The notes on pages 8 to 18 form an integral part of these financial statements.

Bulwell Forest Garden

(Registration number: 7900256)
Balance Sheet as at 31 January 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 7 | 9,521 | 6,338 |
| Current assets | | | |
| Debtors | 8 | 60 | 4 |
| Cash at bank and in hand | 9 | 78,345 | 73,176 |
| | | 78,405 | 73,180 |
| Creditors: Amounts falling due within one year | 10 | (1,378) | (3,865) |
| Net current assets | | 77,027 | 69,315 |
| Net assets | | 86,548 | 75,653 |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 12 | 30,544 | 42,824 |
| Unrestricted income funds | | | |
| Unrestricted funds | | 56,004 | 32,829 |
| Total funds | 12 | 86,548 | 75,653 |

For the financial year ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 14/1/23 and signed on their behalf by:

J.M. Burn

Jill Burn
Trustee

The notes on pages 8 to 18 form an integral part of these financial statements.

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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.

Basis of preparation

Bulwell Forest Garden meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture 10% on a straight line basis.

Equipment 20% on a straight line basis.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

2 Income from donations and legacies

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|--|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations from companies, trusts and similar proceeds | 2,000 | 2,000 | 2,331 |
| Donations from individuals | 1,115 | 1,115 | - |
| | <u>3,115</u> | <u>3,115</u> | <u>2,331</u> |

3 Income from charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|--------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Grants & donations | - | 109,723 | 109,723 | 79,567 |
| Lunch club | 2,086 | - | 2,086 | 791 |
| Sundry receipts | 901 | 360 | 1,261 | 28 |
| Produce income | 3,446 | - | 3,446 | 2,405 |
| Workshop & events | 5,738 | - | 5,738 | 1,315 |
| Venue hire | 5,979 | - | 5,979 | 885 |
| | <u>18,150</u> | <u>110,083</u> | <u>128,233</u> | <u>84,991</u> |

4 Grants & donations

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|---------------------------------|----------------------------|--------------------------|----------------|
| National Lottery Community Fund | - | 66,792 | 66,792 |
| Bestwood Partnership | - | 12,945 | 12,945 |
| Boots Charitable Trust | - | 9,936 | 9,936 |
| NCVS | - | 8,000 | 8,000 |
| BPR Medical Ltd | - | 5,000 | 5,000 |
| Nottingham City Homes | - | 3,550 | 3,550 |
| Nottingham City Council | - | 1,500 | 1,500 |
| Severn Trent | - | 1,000 | 1,000 |
| Green Space | - | 1,000 | 1,000 |
| John Lewis | 1,000 | - | 1,000 |
| Arnold Clarke | 1,000 | - | 1,000 |
| Sundry | 1,115 | - | 1,115 |
| | <u>3,115</u> | <u>109,723</u> | <u>112,838</u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

5 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|-----------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Communications | - | - | - | 144 |
| Equipment | 2 | 350 | 352 | - |
| Horticulture & garden works | 97 | 3,888 | 3,985 | 4,316 |
| Insurance | - | - | - | 291 |
| Legal & professional | - | 5,199 | 5,199 | 5,262 |
| Maintenance | 148 | 166 | 314 | 248 |
| Materials & resources | - | 1,664 | 1,664 | 879 |
| Sundry | 431 | 545 | 976 | 226 |
| Purchases | - | 74 | 74 | - |
| Printing & stationery | - | 408 | 408 | 1,139 |
| Cooking resources | 143 | 3,864 | 4,007 | 2,780 |
| Membership | - | 66 | 66 | - |
| Sessional fees | - | 38,258 | 38,258 | 34,690 |
| Training | 197 | 1,617 | 1,814 | 140 |
| Travel | - | - | - | 14 |
| Utilities | - | 249 | 249 | 263 |
| Depreciation | 1,817 | - | 1,817 | 1,018 |
| Salaries, NI & pensions | - | 61,270 | 61,270 | 37,972 |
| | <u>2,835</u> | <u>117,618</u> | <u>120,453</u> | <u>89,382</u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

6 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 58,024 | 35,250 |
| Pension costs | <u>3,246</u> | <u>2,722</u> |
| | <u>61,270</u> | <u>37,972</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

| | 2023 No | 2022 No |
|--|------------|------------|
| Monthly average number of persons employed | <u>4</u> | <u>3</u> |

4 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,246 (2022 - £2,149).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £20,775 (2022 - £17,577).

7 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|---------------------------------|---------------|
| Cost | | |
| At 1 February 2022 | 10,175 | 10,175 |
| Additions | <u>5,000</u> | <u>5,000</u> |
| At 31 January 2023 | <u>15,175</u> | <u>15,175</u> |
| Depreciation | | |
| At 1 February 2022 | 3,837 | 3,837 |
| Charge for the year | <u>1,817</u> | <u>1,817</u> |
| At 31 January 2023 | <u>5,654</u> | <u>5,654</u> |
| Net book value | | |
| At 31 January 2023 | <u>9,521</u> | <u>9,521</u> |
| At 31 January 2022 | <u>6,338</u> | <u>6,338</u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

8 Debtors

| | 2023 £ | 2022 £ |
|---------------|-----------|-----------|
| Trade debtors | 60 | - |
| Other debtors | - | 4 |
| | <u>60</u> | <u>4</u> |

9 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|---------------|---------------|
| Cash on hand | 13 | 19 |
| Cash at bank | <u>78,332</u> | <u>73,157</u> |
| | <u>78,345</u> | <u>73,176</u> |

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | - | 2,640 |
| Other taxation and social security | 394 | 271 |
| Other creditors | <u>984</u> | <u>954</u> |
| | <u>1,378</u> | <u>3,865</u> |

11 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

12 Funds

| | Balance at 1 February 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 January 2023 £ |
|-------------------------------|---------------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General | 32,829 | 21,265 | (2,835) | 4,745 | 56,004 |
| Restricted funds | | | | | |
| Sessions & activities | 700 | - | (700) | - | - |
| Sessional workers | 1,000 | - | (1,000) | - | - |
| Reaching Communities | 8,421 | - | - | (8,421) | - |
| Forest School & resources | 973 | 1,125 | (2,098) | - | - |
| NCC 20 | 49 | - | (49) | - | - |
| NCC 21 | 1,000 | - | (1,000) | - | - |
| Garfield Weston Foundation | 3,117 | - | (3,117) | - | - |
| J N Derbyshire | 1,990 | - | (1,444) | - | 546 |
| Summer and Xmas events | 559 | - | (559) | - | - |
| NCH 21 | 193 | - | - | - | 193 |
| Bestwood Partnership | 4,124 | 11,820 | (14,023) | - | 1,921 |
| Community Fund | 18,018 | 67,152 | (74,742) | 8,421 | 18,849 |
| Green Space | 2,680 | 1,000 | (3,680) | - | - |
| NCVS | - | 8,000 | (7,740) | - | 260 |
| Severn Trent | - | 1,000 | (1,000) | - | - |
| BPR Medical | - | 5,000 | - | (5,000) | - |
| NCC 22 | - | 1,500 | (1,755) | 255 | - |
| Boots 22 | - | 9,936 | (1,471) | - | 8,465 |
| NCH 22 | - | 3,550 | (3,240) | - | 310 |
| Total restricted funds | <u>42,824</u> | <u>110,083</u> | <u>(117,618)</u> | <u>(4,745)</u> | <u>30,544</u> |
| Total funds | <u><u>75,653</u></u> | <u><u>131,348</u></u> | <u><u>(120,453)</u></u> | <u><u>-</u></u> | <u><u>86,548</u></u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

| | Balance at 1 February 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 January 2022 £ |
|-------------------------------|---------------------------------------|----------------------------|----------------------------|-----------------|---------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General | 26,837 | 7,731 | (1,737) | (2) | 32,829 |
| Restricted | | | | | |
| Sessions & activities | 700 | - | - | - | 700 |
| Awards For All | 2,751 | - | (2,751) | - | - |
| Sessional workers | 1,000 | - | - | - | 1,000 |
| Reaching Communities | 22,937 | 13,369 | (27,885) | - | 8,421 |
| Forest School & resources | 1,536 | 3,375 | (3,938) | - | 973 |
| NCC 20 | 300 | - | (251) | - | 49 |
| NCC 21 | 2,800 | 350 | (2,150) | - | 1,000 |
| NET | 5,299 | - | (5,299) | - | - |
| Defra | 1,613 | - | (1,613) | - | - |
| Garfield Weston Foundation | 5,000 | - | (1,883) | - | 3,117 |
| J N Derbyshire | 3,000 | - | (1,010) | - | 1,990 |
| Comic Relief 20 | 2,000 | 2,000 | (4,000) | - | - |
| Pay & resources | 1,940 | - | (1,942) | 2 | - |
| Summer and Xmas events | - | 1,600 | (1,041) | - | 559 |
| NCH 21 | - | 1,250 | (1,057) | - | 193 |
| Bestwood Partnership | - | 5,850 | (1,726) | - | 4,124 |
| Community Fund | - | 48,397 | (30,379) | - | 18,018 |
| Green Space | - | 3,400 | (720) | - | 2,680 |
| Total restricted funds | <u>50,876</u> | <u>79,591</u> | <u>(87,645)</u> | <u>2</u> | <u>42,824</u> |
| Total funds | <u><u>77,713</u></u> | <u><u>87,322</u></u> | <u><u>(89,382)</u></u> | <u><u>-</u></u> | <u><u>75,653</u></u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

The specific purposes for which the funds are to be applied are as follows:

Reaching Communities is to contribute towards the cost of 3 part time employees, financial support, capital cost towards garden, especially paying for sessional staff. An additional 2 year grant was recieved to contribute towards the Lunch club, volunteer co-ordinator, database and mobility accessibility.

Nottingham City Council is a contribution to resources.

Sessional workers contributes to the sessional workers costs.

Bestwood Partnership funds contribute to a lunch club, forest school & resources to provide family and adult craft, cooking and play sessions. Resources for the events, general garden needs & publicity.

Events, resources & equipment is to be used to fund events, some of which had been postponed.

Nottingham City Council 20 is to be used to fund resources and a storage container.

Nottingham City Council 21 is to be used to fund consultancy fees for funding applications.

Nottingham City Homes 21 is to be used to fund ongoing fee and resources costs.

Nottingham City Council 22 is to contribute towards the cost of paid workers and resources for 2 events and a forest school workshop.

Nottingham City Homes 22 is to contribute towards the cost of paid workers and resources for events through out the year.

Garfield Weston Foundation is to contribute toward core funding.

J N Derbyshire is to be used to fund the lunch club workers and resources.

NCVS is to contribute towards the cost of paid workers and resources for our 'Let's get growing' outreach project.

Severn Trent is to contribute towards the cost of paid workers and resources for a Womery Workshop.

BPR Medical is for the purchase of a ride on mower and storage container for it.

Boots 22 is to contribute towards the cost of salary for our new Data Administrator and to pay our Community Gardener for sessions.

Community fund is to contribute to salaries and fees as well as development funding.

Green Space is to contribute towards the cost of a volunteer worker.

The transfer from the BPR Medical fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

The transfer from the Reaching Communities fund to the Community fund reflects the grouping of funds based on like restrictions on the use of these funds.

The transfer from the General fund to the NCC 22 fund is to cover the deficit on this activity.

13 Analysis of net assets between funds

| | Unrestricted | | 2023 |
|-----------------------|---------------|---------------|---------------|
| | General | Restricted | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 9,521 | - | 9,521 |
| Current assets | 46,483 | 31,922 | 78,405 |
| Current liabilities | - | (1,378) | (1,378) |
| Total net assets | <u>56,004</u> | <u>30,544</u> | <u>86,548</u> |

Bulwell Forest Garden

Notes to the Financial Statements for the Year Ended 31 January 2023

| | Unrestricted | | 2022 |
|-----------------------|---------------|---------------|---------------|
| | General | Restricted | Total funds |
| | £ | £ | £ |
| Tangible fixed assets | 6,338 | - | 6,338 |
| Current assets | 26,491 | 46,689 | 73,180 |
| Current liabilities | - | (3,865) | (3,865) |
| Total net assets | <u>32,829</u> | <u>42,824</u> | <u>75,653</u> |

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

| | 2023 | 2022 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Independent examination | 795 | 795 |
| Other financial services | 618 | 456 |
| | <u>1,413</u> | <u>1,251</u> |

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

16 Related party transactions

There were no related party transactions in the year.

17 Taxation

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

Bulwell Forest Garden

Independent Examiner's Report to the trustees of Bulwell Forest Garden ('the Company')

Independent examiner's report to the trustees of Bulwell Forest Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

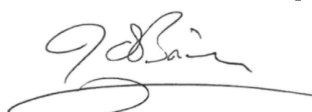
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 17/04/2023.....