

ALDER TRUST

England & Wales · Charity number 1160393

Details

Other names	Aldermoor Farm, Firgrove and the Lilies, ALDER TRUST ENTERPRISE, Aldermoor Community Farm, Healthy Relationships Project, The Firgrove Centre
Status	Registered
Legal form	Charitable company
Company number	08821484
Registered	2015-02-09
Register	View on the Charity Commission register

Contact

Address	107 Firgrove Road Southampton SO15 3ET
Phone	02380 783134
Email	admin@aldertrust.org.uk
Website	www.aldertrust.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT, BY ANY CHARITABLE MEANS AS THE TRUSTEES FROM TIME TO TIME DECIDE:1. TO RELIEVE POVERTY, TO ADVANCE EDUCATION, AND TO RELIEVE NEED IN INDIVIDUALS ARISING FROM THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES; 2. TO DEVELOP THE CAPACITY AND SKILLS OF MEMBERS OF DISADVANTAGED COMMUNITIES IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND3. FOR ANY OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF COMMUNITIES AS THE TRUSTEES FROM TIME TO TIME DECIDE.

Activities: Alder Trust aim is to enable the community to thrive. We do this by reaching out and enabling more services to be accessible to the highly deprived areas within Southampton. We enable a collaborative environment for those in the third sector and the private sector to work together and use one another's resources to save on funding and make services more sustainable.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£263,737	£278,278	-	-
2024-02-29	£215,502	£277,500	-	-
2023-02-28	£375,525	£288,779	-	-
2022-02-28	£225,290	£235,083	-	-
2021-02-28	£154,881	£148,054	-	-

Trustees

Name	Role	Appointed
Anthony Andrew Arthur		2022-01-01
DAVID BARCLAY		2022-05-25
Philip James Clarke		2016-11-01
SHEELAGH CLARKE		2019-02-08
Stephen Hull		2022-11-11

ALDER TRUST

England & Wales - Charity number 1160393

Accounts

Company Registered No. 08821484

Charity Registered No. 1160393

ALDER TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

**ALDER TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 28 FEBRUARY 2025**

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ALDER TRUST

CHARITY INFORMATION FOR THE YEAR ENDED 28 FEBRUARY 2025

WORKING NAMES OF THE CHARITY:	Alder Trust Firgrove Lillies Aldermoor Community Farm
TRUSTEES:	Dr P J Clarke S Clarke A Arthur D Barclay S Hull R Brown (resigned 25/09/2024)
CHIEF EXECUTIVE OFFICER:	D Barclay
REGISTERED OFFICE:	107 Firgrove Southampton Hampshire SO15 3ET
REGISTERED COMPANY NUMBER:	08821484
REGISTERED CHARITY NUMBER:	1160393
BANKERS:	Lloyds Bank plc Cobden House 12 Mosley Street Manchester M2 3AU
INDEPENDENT EXAMINER:	Marcus Cridland B.A.(Hons) F.C.A. Scott Vevers Ltd. Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their report together with the financial statements of the Charity for the year ended 28 February 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

OBJECTIVES AND ACTIVITIES

Our Vision and Mission

The vision of the trust is to enable communities to thrive. Every person should know their value. Our mission is to improve mental health and well-being, empowering people to live better, and find their place in community.

Objects

The objects of the charity are to improve mental health and wellbeing by:

1. Relieving poverty, to advance education and to relieve need in individuals arising from their youth, age infirmity or disability, financial hardship or social circumstances.
2. Developing the capacity and skills of members of disadvantaged communities in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
3. For any other charitable purposes for the benefit of communities as the Trustee decide from time to time.

Activities

Achieving our Mission and Aims – creating a public benefit

In compiling this report, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit and compiled a review of our aims and objective to reflect on how our activities deliver public benefit.

We run several accessible projects and create impactful partnerships to achieve our mission. We aim to fill the gaps we see in our communities through support, services and resources.

ACHIEVEMENTS AND PERFORMANCE

What we do to achieve our Vision, Mission and Aims

People who are more socially connected to family, friends and their community have fewer mental health problems. That's why we create a compassionate and transforming culture in all our teams and their projects. We represent respectful relationships, inclusive communities and enjoyment of life.

We recognize how big the need is when it comes to improving mental health and well-being. That's why we run several accessible projects and create impactful partnerships to achieve our mission. We aim to fill the gaps we see in our communities through support, services and resources.

The primary focus for this year's activities has been:

- To keep mental health and wellbeing the focus for our employees, volunteers and beneficiaries. We delivered our first charity-wide wellbeing day to promote our main charitable objective throughout all the projects.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

- To develop a vision plan for the whole charity, linking all projects together creating more synergy between the distinct individual activities we deliver.
- To register for VAT as we went over the threshold with our income from our counselling service and Farm Shop combined. This has been a big process but with the support of our bookkeepers (Neon Numbers) we managed this development smoothly.

Firgrove & the Lilies:

- We delivered 947 hours of counselling to those experiencing pregnancy and baby loss.
 - 49% of these were due to miscarriage
 - 11% for Termination for Medical Reason
 - 11% for Neo-natal Deaths
 - 7% for Ectopic pregnancies
 - 7% for Post-abortion
 - 5% for Still-birth
- Saw 162 people through our Centre throughout the year through initial booking in sessions and ongoing counselling sessions.
- 23% of all referrals came from our local hospital teams (Bereavement Midwives and the Foetal Medicine Team)
- We have moved all our forms and processes onto an online booking system which is making administration for the counsellors and clients a much smoother process.
- We have created an ending client pack for our closing clients to take away with them including small sunflower pouch, two heart chocolates, Firgrove bookmark, quote card and fundraising card.
- We created a video to promote our work to local organisations and churches to gain more fundraising and financial support.
- Held an event at our sister project, Alder Moor Farm's site, with SANDs for those who have experienced loss.
- Purple Doorway now has a dedicated team of three counsellors to push forward the project to deliver training in the next financial year.

"I was made to feel comfortable and to know that I could say anything without being judged. It was hard to be honest about how I felt about myself. Accessing Firgrove's service gave me understanding of myself and my personality and that it's ok to grieve."

Client Feedback

Thank you to the following grants, trust and businesses who have given financially towards supporting our clients through this unimaginable grief:

- Michael & Betty Little Trust
- The Big Give Christmas Challenge and ShareGift
- William Rufus Lodge
- Hospital Saturday Fund
- Focus Foundation
- CostCo

Healthy Relationships:

- We delivered 123 hours of Healthy Relationship sessions to Primary Schools impacting 770 primary aged pupils (covering 11 schools in Southampton and 1 in Portsmouth)
- We also met with 50 Sixth Forms and 140 Secondary schools aged children to talk about Healthy Relationships.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

- Out of the pupils we delivered sessions to:
 - 95% said they enjoyed the sessions
 - 90% said they learnt something new
 - 90% said it's important to learn about relationships
- Our Project Lead was invited to join the Southampton Domestic and Sexual Abuse Operational Group which is part of the council's strategy to reduce violence against women and girls. Through this group we have been reporting on our prevention work for this strategy to the council.
- Our Project Lead completed the RSE Facilitator accredited course and passed to give clear credibility to the schools for her skills.
- We developed more resources to use in the sessions and refined our session delivery to be aligned with school curriculum needs to make it easier for the schools.

"Debs, thank you so much for coming into our school to teach us about empathy and communication. I have learnt a lot from the three lovely lessons, and I hope you will come back to teach us more. Thanks once again!"

Written Comment from Pupil

Thank you to the following organisations who have supported us through this year. Our work would not be possible without your support:

- Rareloop
- Arnold Clarke
- Abri Group Limited
- Groundwork UK – Tesco Stronger Grants

Aldermoor Farm:

- We saw 5277 hours of volunteering time on the land, given by our community of 102 people.
 - 41 of these volunteers are new to us this year
 - 8 are work experience placements from schools
- A group of 12 staff and volunteers celebrated Christmas day with a meal and games outside by our firepit.
- We grew 51 different products in our market garden, selling £7180.00 of vegetables, seeds and plants grown on the farm.
- We had 4 events throughout the year which were accessed by our local community, reaching on average 150 people per event. About a third of the people attending at each event were people who had never been to the Farm before.
 - Spring Celebration/Grow Your Own Festival
 - Harvest Festival
 - Supper Club
 - Festive Farm
- We delivered 159 hours in 53 sessions of Therapeutic Gardening to Secondary Schools and 16–25-year-olds. We employed a permanent Therapeutic Gardening Lead to deliver these sessions.
- We've had the privilege of hosting many different groups and connecting with the following:
 - Oakwood Primary school
 - Hampshire Foetal Alcohol Spectrum Disorder Support Group
 - Wild Hive
 - Lordswood Preschool
 - Good Gym
 - Romsey School
 - Olive Tree Preschool

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

- City Farm
- Drawing on the Outside group
- Southampton Clothes Swap
- SANDS
- Windward
- Solent University
- A Rocha
- Sparsholt College
- Hampshire Young Farmers
- Our Farm Shop has developed through a new Shop Manager in post. Having moved to the shipping containers at the end of the previous financial year, we have developed good systems to deliver the shop from this new space.
 - A dedicated volunteer who has rebranded the previously 'Preloved Shed' to 'Aldermoor Emporium' bringing in £6,228 for the Farm activities (previous financial year was £279.93) increasing fundraising by £6,000!
 - We invested in a coffee machine to expand our reach for those wanting a community space to sit and relax in nature and have coffee and cake. This has been positive for the local community in the summer months.

"I suffer from mental illness and getting out the house is very difficult for me but being around such wonderful, caring people, being around animals and nature helps me so much and I really do feel like it makes an impact on my week! I am always happy at the farm!"

Farm Volunteer

Thank you to the following organisations who have supported the ethos and vision of the Farm over the last financial year:

- Sovereign Network Group for their matched funds in our campaign week
- John and Freda Coleman
- Finnis Scott Foundation
- D'Oyly Carte
- Calisen Impact Charitable Trust
- Hendy Foundation
- Anton Jurgens Charitable Trust
- Michael & Betty Little Trust
- ROCC Ltd

FINANCIAL REVIEW

Total reported income was £263,737 (2024: £215,502). The net deficit for the year was £14,541 (2024: 61,998).

Unrestricted reserves at 28 February 2025 were £195,726 (2024: £220,078), including the freehold property valued at £180,000 (2024: £180,000) transferred from Firgrove Family Trust in 2018 and other designated funds of £12,584 (2024: £35,858).

Restricted funds at 28 February 2025 were £15,764 (2024: £5,953).

Reserves Policy

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between 3 and 6 months of core running costs of the overall charity. This amounts to approximately £4,000 to £8,000. At the year-end free reserves amounted to £3,142.

Included in unrestricted designated funds is the freehold property which was transferred from the Firgrove Family Trust in 2018 at a valuation of £180,000. Whilst the trustees consider that the market value is higher than the carrying value of the freehold land & buildings, it is not practical to quantify the difference.

The charity holds both restricted and unrestricted funds, and a proportion of its ongoing activities is dependent on the renewal of grant funding and the continuation of fundraising income. Detailed budgets and cash flow forecasts prepared for the next twelve months demonstrate an improvement in financial performance and liquidity, supported by actions taken to manage costs, diversify income streams, and strengthen financial resilience. Having considered these factors, along with the principal risks and uncertainties facing the charity, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future.

PLANS FOR THE FUTURE

The Trust has the following principal objectives for the coming year:

- To maintain our financial sustainability as we work to a budget and plan per project
- To make more relationships with local businesses resulting in support
- To restructure the roles within each project for maximum efficiency, effectiveness and sustainability
- To develop each project with its offering to the community through their specific areas

These objectives will continue alongside our support of other Charities, which may include consultancy and potentially other charities where this is alignment of objects, vision and values coming under the leadership and governance of Alder Trust.

The Trust will aim to increase its Trustees to increase its public accountability and finances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable company was formed on 19th December 2013 and registered with the Charity Commission for England and Wales on 9th February 2015. It is governed by the Memorandum and Articles of Association dated 19th December 2013.

Trustees

Trustees are elected and removed by the existing trustees.

Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a few projects during the year to gain first-hand knowledge of the value of the service we provide.

The Trustee Board meets up to 4 four times a year for formal business meetings at which long-term strategy, current direction and finance are considered. The Board currently comprises of five Trustees who delegate the day to day running of the charity to David Barclay. Trustees who served during the year are listed on page 1.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

Organisational Structure

The board of Trustees meet at least quarterly (with senior staff attending as appropriate). The operational management of the Charity is delegated to the Chief Executive Officer and his staff. They liaise with the Trustees on a frequent and regular basis.

Major Risks

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

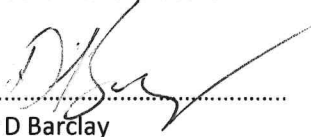
The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required 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 accounting standards 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 company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the board:



.....

Mr D Barclay
Chair of Trustees

Date: 28/10/2025

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF ALDER TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 February 2025, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity 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 company'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.



.....
Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd.
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 30/10/25.....

ALDER TRUST

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Restricted funds £	Unrestricted funds £	2025 Total funds £	2024 Total funds £
INCOME					
Income and endowments from:					
Donations and legacies	3	19,945	54,347	74,292	82,192
Charitable activities	4	76,950	112,435	189,385	133,140
Investment income		-	60	60	170
Total incoming resources		<u>96,895</u>	<u>166,842</u>	<u>263,737</u>	<u>215,502</u>
EXPENDITURE ON:					
Raising funds	5	1,129	906	2,035	1,771
Charitable activities	6	162,885	113,358	276,243	275,729
Total expenditure		<u>164,014</u>	<u>114,264</u>	<u>278,278</u>	<u>277,500</u>
Net income/(expenditure) before transfers		(67,119)	52,578	(14,541)	(61,998)
Transfers between funds	13	76,930	(76,930)	-	-
Net Movement in Funds for the year		<u>9,811</u>	<u>(24,352)</u>	<u>(14,541)</u>	<u>(61,998)</u>
Total Funds:					
Brought Forward		5,953	220,078	226,031	288,029
Carried Forward		<u>15,764</u>	<u>195,726</u>	<u>211,490</u>	<u>226,031</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 19 form an integral part of these financial statements.

ALDER TRUST

BALANCE SHEET AT 28 FEBRUARY 2025

Company Registration No. 08821484

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	10		200,042		200,908
Current assets					
Stock		5,282		8,540	
Debtors	11	6,565		3,108	
Cash at bank and in hand		9,188		20,450	
		<u>21,035</u>		<u>32,098</u>	
Creditors: Amounts falling due within one year					
	12	<u>(9,587)</u>		<u>(6,975)</u>	
Net current assets			11,448		25,123
Total assets less current liabilities			<u>211,490</u>		<u>226,031</u>
The funds of the charity:					
Restricted Funds					
	13		15,764		5,953
Unrestricted funds					
Designated funds		192,584		215,858	
General funds		<u>3,142</u>		<u>4,220</u>	
			195,726		220,078
Total charity funds			<u>211,490</u>		<u>226,031</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 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 have been prepared in accordance with the provisions applicable to small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 21/10/2025 and signed on its behalf by:



 Mr D Barclay Chair of Trustees

The notes on pages 11 to 19 form an integral part of these financial statements.

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1 General information

Alder Trust is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

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

Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and 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), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be quantified with reasonable accuracy. Donated assets and services are included at their estimated open market valuation. No income is recognised where there is no financial cost borne by a third party.

Classification of expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted projects are allocated directly to those activities. Costs which relate to the general running of the charity are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as costs of raising funds and charitable activities (including support costs and governance costs).

Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised at cost. No depreciation is provided on buildings as in the opinion of the directors, net realisable value is in excess of cost.

No depreciation is charged on freehold land and buildings as the trustees have a policy of regular repair and maintenance to ensure they are maintained to the highest standard and their residual value will be in excess of cost, meaning any depreciation charge would be immaterial.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Farm equipment	- 3 years straight line
Computer equipment	- 3 years straight line
Plant and machinery	- 5 years straight line
Fixtures and fittings	- 15 years straight line

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

2 Accounting policies (continued)

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Taxation

The charitable company is a registered charity and is generally exempt from income and corporation tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that they are applied to its charitable purposes.

The charity is registered for VAT but is partially exempt for VAT purposes. This means that VAT incurred on expenditure is only recoverable to the extent that it relates to taxable business activities. Irrecoverable VAT is charged to the relevant expenditure category in the Statement of Financial Activities. Recoverable VAT is excluded from income and expenditure.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

3 Donations and legacies

	Restricted		Unrestricted		Total	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Donations and gifts	17,038	28,215	49,440	47,901	66,478	76,116
Gift Aid	2,907	5,116	4,907	960	7,814	6,076
	<u>19,945</u>	<u>33,331</u>	<u>54,347</u>	<u>48,861</u>	<u>74,292</u>	<u>82,192</u>

4 Charitable activities

	Restricted		Unrestricted		Total	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Fundraising	32,193	9,878	5,402	274	37,595	10,152
Grants	38,350	26,190	-	-	38,350	26,190
Sales	-	80	77,150	80,653	77,150	80,733
Counselling sessions	961	-	26,051	14,950	27,012	14,950
Venue hire	130	201	498	880	628	1,081
Workshop and sessions	5,162	-	3,334	-	8,496	-
Other income	154	-	-	34	154	34
	<u>76,950</u>	<u>36,349</u>	<u>112,435</u>	<u>96,791</u>	<u>189,385</u>	<u>133,140</u>

5 Other costs of raising funds

	Restricted		Unrestricted		Total	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Fundraising	733	218	144	2	877	220
Advertising and marketing	396	1,262	762	289	1,158	1,551
	<u>1,129</u>	<u>1,480</u>	<u>906</u>	<u>291</u>	<u>2,035</u>	<u>1,771</u>

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

6 Charitable activities costs

	Restricted		Unrestricted		Total	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Staff costs	132,159	165,804	50,018	12,677	182,177	178,481
Direct costs	18,558	63,683	53,082	412	71,640	64,095
Support costs	11,074	24,925	9,092	6,428	20,166	31,353
Governance costs	1,094	-	1,166	1,800	2,260	1,800
	<u>162,885</u>	<u>254,412</u>	<u>113,358</u>	<u>21,317</u>	<u>276,243</u>	<u>275,729</u>
<i>Staff costs:</i>						
Direct staff salaries	131,667	163,790	33,773	-	165,440	163,790
Support staff salaries	-	-	15,892	12,466	15,892	12,466
Other staff costs	492	2,014	353	211	845	2,225
	<u>132,159</u>	<u>165,804</u>	<u>50,018</u>	<u>12,677</u>	<u>182,177</u>	<u>178,481</u>
<i>Direct costs:</i>						
Cost of sales	2,353	47,690	49,592	-	51,945	47,690
Project charges	14,705	13,922	1,440	-	16,145	13,922
Depreciation	1,394	2,047	1,164	403	2,558	2,450
Bad debts	-	-	718	-	718	-
Volunteers costs	15	8	35	-	50	8
Travel expenses	91	16	133	9	224	25
	<u>18,558</u>	<u>63,683</u>	<u>53,082</u>	<u>412</u>	<u>71,640</u>	<u>64,095</u>
<i>Support costs:</i>						
Insurance	815	695	917	345	1,732	1,040
Office expenses	3,131	5,682	1,647	1,222	4,778	6,904
Property costs	5,840	17,447	1,269	40	7,109	17,487
Legal and professional fees	1,163	139	4,210	4,813	5,373	4,952
Bank charges	125	962	1,049	8	1,174	970
	<u>11,074</u>	<u>24,925</u>	<u>9,092</u>	<u>6,428</u>	<u>20,166</u>	<u>31,353</u>
<i>Governance costs:</i>						
Accountancy fees	1,094	-	1,166	1,800	2,260	1,800
	<u>1,094</u>	<u>-</u>	<u>1,166</u>	<u>1,800</u>	<u>2,260</u>	<u>1,800</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

7 Staff costs

No remuneration or expenses were paid to trustees in the year (2024: £nil). The costs of the remaining staff were:

	2025	2024
	£	£
Wages and salaries	176,795	173,513
Social security costs	3,104	1,605
Pension costs	1,433	1,138
	<u>181,332</u>	<u>176,256</u>

No employee earned more than £60,000 during the year.

The number of staff employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Support costs	1	1
Charitable activities	15	17
	<u>16</u>	<u>18</u>

8 Net income/ (expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,558	2,450
Other accounting services	460	-
Independent examiner's remuneration	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

9 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are administered by trustees in a fund independent from those of the charity. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,433 (2024: £1,138).

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

10 Tangible fixed assets

	Freehold land & buildings £	Plant & machinery £	Total £
Cost or valuation			
As at 1 March 2024	180,000	28,066	208,066
Additions	-	1,692	1,692
As at 28 February 2025	<u>180,000</u>	<u>29,758</u>	<u>209,758</u>
Depreciation			
As at 1 March 2024	-	7,158	7,158
Charge for the year	-	2,558	2,558
As at 28 February 2025	<u>-</u>	<u>9,716</u>	<u>9,716</u>
Net book value			
As at 28 February 2025	<u>180,000</u>	<u>20,042</u>	<u>200,042</u>
As at 29 February 2024	<u>180,000</u>	<u>20,908</u>	<u>200,908</u>

The freehold property was transferred from the Firgrove Family Trust in 2018. Whilst the trustees consider that the market value is higher than the carrying value of the freehold land & buildings, it is not practical to quantify the difference.

11 Debtors

	2025 £	2024 £
Trade debtors	2,176	505
Gift Aid recoverable	2,166	540
Other debtors	548	-
Prepayments and accrued income	1,675	2,063
	<u>6,565</u>	<u>3,108</u>

12 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,020	1,623
Social security and other taxes	2,727	2,829
Other creditors and accruals	2,840	2,523
	<u>9,587</u>	<u>6,975</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Funds

	01.03.24	Incoming resources	Resources expended	Transfers	28.02.25
	£	£	£	£	£
Restricted funds					
Aldermoor Community Farm	(5,718)	40,460	(56,698)	14,002	(7,954)
Aldermoor Community Farm - Poly Tunnel	76	-	-	(76)	-
Firgrove	-	10,990	(70,529)	59,539	-
Firgrove - bursary fund	6,795	13,328	(14,837)	-	5,286
Healthy Relationships	4,800	4,850	(13,115)	3,465	-
Therapeutic gardening	-	27,267	(8,835)	-	18,432
Total restricted funds	5,953	96,895	(164,014)	76,930	15,764
Designated Funds					
Aldermoor Community Farm	-	95,817	(88,848)	(6,969)	-
Firgrove	32,136	42,462	(3,114)	(59,539)	11,945
Healthy Relationships	3,722	555	(173)	(3,465)	639
Fixed Asset Reserve	180,000	-	-	-	180,000
	215,858	138,834	(92,135)	(69,973)	192,584
General Funds					
Unrestricted	1,078	28,008	(22,129)	(6,957)	-
Reserves Policy	3,142	-	-	-	3,142
	4,220	28,008	(22,129)	(6,957)	3,142
Total unrestricted funds	220,078	166,842	(114,264)	(76,930)	195,726
Total funds	226,031	263,737	(278,278)	-	211,490

During the year, the trustees approved a transfer of £6,957 from unrestricted funds to restricted funds to reduce a deficit arising on the Aldermoor Community Farm restricted fund.

The Aldermoor Community Farm aims to nurture the potential of people and land. Expenditure during the year exceeded the restricted income received by £16,238 (2024: £151,959), primarily due to overspend on project costs.

In accordance with the Charities SORP (FRS 102), paragraph 2.71 and note 2.72, the trustees have approved a transfer from unrestricted funds to ensure that the deficit on the restricted fund is reduced. The transfer reflects the trustees' decision to apply part of the charity's unrestricted reserves to meet the charity's commitments under the terms of the restricted project.

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Funds (continued)

2024	01.03.23	Incoming resources	Resources expended	Transfers	29.02.24
	£	£	£	£	£
Restricted funds					
<i>Aldermoor Community Farm</i>	2,193	8,578	(160,537)	144,048	(5,718)
<i>Aldermoor Community Farm - Poly Tunnel</i>	-	255	(179)	-	76
<i>Firgrove</i>	22,846	27,387	(70,564)	20,331	-
<i>Firgrove - Restricted bursary fund</i>	-	14,967	(8,172)	-	6,795
<i>Firgrove - The Big Give</i>	2,227	2,208	(4,435)	-	-
<i>Healthy Relationships</i>	520	16,285	(12,005)	-	4,800
Total restricted funds	27,786	69,680	(255,892)	164,379	5,953
Designated Funds					
<i>Aldermoor Community Farm</i>	62,594	81,454	-	(144,048)	-
<i>Firgrove</i>	6,929	45,538	-	(20,331)	32,136
<i>Healthy Relationships</i>	2,193	1,538	(9)	-	3,722
<i>Fixed Asset Reserve</i>	180,000	-	-	-	180,000
	251,716	128,530	(9)	(164,379)	215,858
General Funds					
<i>Unrestricted</i>	5,385	17,292	(21,599)	-	1,078
<i>Reserves Policy</i>	3,142	-	-	-	3,142
	8,527	17,292	(21,599)	-	4,220
Total unrestricted funds	260,243	145,822	(21,608)	(164,379)	220,078
Total funds	288,029	215,502	(277,500)	-	226,031

Restricted Funds

Aldermoor Community Farm aims to nurture the potential of people and land. Promotes sustainability. An outdoor kitchen has been built to help deliver the farms educational programmes. Fundraising has also been ongoing to increase the farm managers schedule.

Firgrove provides free support and information for those facing unintended pregnancy s well as pre and post abortion, miscarriage and baby loss counselling Southampton. They have built a third counselling unit with a grant from the Big Give.

Healthy Relationships delivers sessions in local schools developing resources and training for schools, teachers and students to reduce violence against women and girls.

Therapeutic Gardening are designed to help young people identify their emotional state which will help them self-regulate. The overall aim is to increase young people’s wellbeing and equip them for managing current challenges as well as their next stage of life.

Designated Funds

The net book value of fixed assets is shown as a separate designated fund. The fixed asset reserve of £180,000 is for the use of Firgrove for charitable activity.

The trustees have set up designated funds for Aldermoor Community Farm, Firgrove and Healthy Relationships, to allow them to create sustainability for the different areas of the charity, which will be internally managed at trustees meetings.

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

14 Analysis of fund balances between net assets

	Total				Total £
	Designated funds £	General funds £	Unrestricted funds £	Restricted funds £	
	Tangible fixed assets	180,000	20,042	200,042	
Current assets	12,584	(7,313)	5,271	15,764	21,035
Current liabilities	-	(9,587)	(9,587)	-	(9,587)
Total funds	192,584	3,142	195,726	15,764	211,490
	<i>2024</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Tangible fixed assets</i>	<i>180,000</i>	<i>20,908</i>	<i>200,908</i>	<i>-</i>	<i>200,908</i>
<i>Current assets</i>	<i>35,858</i>	<i>(9,713)</i>	<i>26,145</i>	<i>5,953</i>	<i>32,098</i>
<i>Current liabilities</i>	<i>-</i>	<i>(6,975)</i>	<i>(6,975)</i>	<i>-</i>	<i>(6,975)</i>
Total funds	215,858	4,220	220,078	5,953	226,031

15 Financial instruments

	2025 £	2024 £
Categorisation of financial instruments:		
Financial assets that are debt instrument measured at amortised cost	<u>19,360</u>	<u>30,035</u>
Financial liabilities measured at amortised cost	<u>9,587</u>	<u>6,975</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £60 (2024: £170).

16 Related party transactions

Donations totalling £6,955 were made to the charity by three trustees during the year.

ALDER TRUST

England & Wales - Charity number 1160393

Accounts

Company Registered No. 08821484

Charity Registered No. 1160393

ALDER TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

**ALDER TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 29 FEBRUARY 2024**

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ALDER TRUST

**CHARITY INFORMATION
FOR THE YEAR ENDED 29 FEBRUARY 2024**

WORKING NAMES OF THE CHARITY:	Alder Trust Firgrove Lillies Aldermoor Community Farm
TRUSTEES:	Dr P J Clarke S Clarke A Arthur D Barclay S Hull R Brown (resigned 25/09/2024)
CHIEF EXECUTIVE OFFICER:	D Barclay
REGISTERED OFFICE:	107 Firgrove Southampton Hampshire SO15 3ET
REGISTERED COMPANY NUMBER:	08821484
REGISTERED CHARITY NUMBER:	1160393
BANKERS:	Lloyds Bank plc Cobden House 12 Mosley Street Manchester M2 3AU
INDEPENDENT EXAMINER:	Marcus Cridland B.A.(Hons) F.C.A. Scott Vevers Ltd. Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

The Trustees present their report together with the financial statements of the Charity for the year ended 29 February 2024.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

OBJECTIVES AND ACTIVITIES

Our Vision and Mission

The vision of the trust is to enable communities to thrive. Every person should know their value. Our mission is to improve mental health and well-being, empowering people to live better, and find their place in community.

Objects

The objects of the charity are to improve mental health and wellbeing by:

1. Relieving poverty, to advance education and to relieve need in individuals arising from their youth, age infirmity or disability, financial hardship or social circumstances.
2. Developing the capacity and skills of members of disadvantaged communities in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
3. For any other charitable purposes for the benefit of communities as the Trustee decide from time to time.

Activities

Achieving our Mission and Aims – creating a public benefit

In compiling this report, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit and compiled the review of our aims and objective to reflect how our activities deliver public benefit.

We run several accessible projects and create impactful partnerships to achieve our mission. We aim to fill the gaps we see in our communities through support, services and resources.

ACHIEVEMENTS AND PERFORMANCE

What we do to achieve our Vision, Mission and Aims

Alder Trust remains agile, inclusive, sustainable, accessible and transformational to ensure that we benefit the community with what is required. We provide projects, initiatives and support to the local community focuses on the current need.

The primary focus for this years' activities has been:

- The whole charity has moved onto a Salary matrix that is a better rate of pay for the job responsibility. This has helped us with recruitment as well as retention in staffing.
- We employed a Head of Fundraising and Innovation to focus on making connections with Grants and Trusts to support all our projects.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

Firgrove & the Lilies:

- This year the team took a difficult decision to start charging for the counselling sessions. We created a Bursary Fund so that those who couldn't afford the sessions could still access our service. We also subsidise 50% of the cost.
- Delivered a total of 911 hours of counselling, 241 counselling sessions were cancelled. This was across 123 clients, 8 of which are couples.
- Miscarriage is the most common type of loss that we support with Termination for Medical Reason (TFMR) and still-birth on the increase since last year.
- Princess Anne Hospital in Southampton and the Bereavement Midwives team are our highest referrers although we see a range of other services signposting to our Centre.
- From our evaluation forms to clients, 99% of clients would recommend our service and 95% said the delivery of our sessions was excellent.
- Our two trainees qualified as counsellors, and we were able to employ both on 5 hours per week to continue working for us!
- We have expanded our service to those experiencing infertility and those who have received a terminal diagnosis during their pregnancy.
- Purple Doorway has been handed over to us and we are preparing for delivering the training ourselves.
- We had an office renovation making a reception area for clients to wait in which is more welcoming than before. We also have a new hot desking in the back office so more people can work at the same time downstairs.
- Throughout the year, we have worked on a 5-Year Plan for Firgrove so that we know where we'd like to get to over the years and the targets we need to meet financially to achieve this.
- We moved to an online calendar for the team to reduce the hassle with remote and part-time working.
- Secured funding from Kind2Mind Campaign (£9,685), Michael and Betty Little Trust (£30,000), Hospital Saturday Fund Association grant (£3,000) and B&Q Foundation (£8,000). Firgrove's Annual Quiz Night was a great success raising £1,171.

Healthy Relationships:

- This year our project leader has defined the vision and mission of the project to have a clear focus and direction.
- Delivered 48 Primary School sessions to over 370 pupils.
- We have received feedback from 344 pupils and 8 teachers with 94% of the pupils enjoying the sessions and 91% learning new things in each session.

"I've learnt its okay to be different. Its important to be who you are."

And of the teachers, 100% agreed the subject content covered were relevant and important, and 100% agreed that its valuable having an outside agency delivery Relationship sessions.

"I thought the sessions were brilliant. Carefully and sensitively delivered, interactive and engaging. I thought the domestic abuse workshop especially was really important and done in an age appropriate way. I think this should be delivered in all Primary schools."

- Continuing team development in SRE by attending Solent Sexual Health training, Sexuality & Inclusivity, NSPCC online safety, Engaging Boys & Young Men and Consent & Touch for younger learners.
- Part of two network forums for RSE and Teenage Pregnancy.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

- Developed resources for schools including a board game resource on the topic of stereotypes, 'Break the Mould', an 'Empathy in Children' booklet, and revamped the Lifeline Manual to have up to date information.
- Delivering sessions to primary schools for free with an £100 admin fee and charging secondary schools for sessions to bring in income.
- Secured funding from Barker-Mill Foundation (£2,000), 7Stars (£2,500), Hedley Foundation (£3,000) and a local business (£10,000).

Aldermoor Community Farm:

- 2023 Statistics on the Farm with volunteering:
 - Hosted 190 volunteer sessions totalling 4318 hours of volunteering.
 - We saw 80 individual volunteers.
 - 26 volunteers gave over 30 hours
 - 10 volunteers gave over 100 hours
 - 4 volunteers gave over 400 hours!
- Of all the volunteers we have 14 young people and 36 were new this year.
- The community of the farm has grown, with volunteer days increasing and a café opening in the Farm Shop to bring in people in a safe, outdoor space.
- We have increased the team with more hours for the Lead Grower and added a Food Production Specialist and a Therapeutic Gardening Lead to the team.
- Open Days are regular, with 4 each year, aligning with each season, bringing in new customers and increasing shop sales.
- We recruited an Animal Care volunteer to coordinate incubating chicken and duck eggs and looking after the resulting chicks and ducklings.
- We explored the possibility of increasing the area of the farm by renting from the adjoining owners but this is not currently possible. We will revisit this in the years to come.
- The Farm Manager taught an Introduction to Permaculture Course three times over the year which is helping establish our centre of learning.
- We hosted Southampton Green Network and Southampton Environmental Network which has connected the farm to other voluntary organisations, schools and agencies.
- The Farm Shop opening times were extended during the summer holidays to provide extra support for families. We saw a new customer base come through but not enough to sustain the opening hours so we reduced back to the usual hours in September.
- We moved the shop from the barn into two shipping containers loaned by local company Storage on Site. This is the first move in developing the steel barn into shop, kitchen and community space.
- The Food Production Specialist role is working well and bringing in new customers for lunches, cakes in the café and preserves.
- We supported a summer internship from the University of Southampton researching how we might use rainwater or spring water as a source of drinking water.

FINANCIAL REVIEW

Total reported income was £215,502 (2023: £239,700). The net deficit for the year was £61,998 (2023: surplus of £84,313). Unrestricted reserves at 29 February 2024 were £220,078 (2023: £260,243), including the freehold property valued at £180,000 (2023: £180,000) transferred from Firgrove Family Trust in 2018 and other designated funds of £35,858 (2023: £71,716). Restricted funds at 29 February 2024 were £5,953 (2023: £27,786).

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

Reserves Policy

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between 3 and 6 months of core running costs of the overall charity. This amounts to approximately £4,000 to £8,000. At the year end free reserves amounted to £4,220.

PLANS FOR THE FUTURE

The Trust has the following principle objectives for the coming year:

- To make each project more financially sustainable.
- To make more relationships with local businesses resulting in support.
- To increase the wellbeing of our employees as well as beneficiaries.
- To double the amount of school sessions delivered for Healthy Relationships focusing on Primary.
- To develop more events within the Farm widening our community.
- To increase our volunteering hours!

These objectives will continue alongside our support of other Charities, which may include consultancy and potentially other charities where this is alignment of objects, vision and values coming under the leadership and governance of Alder Trust.

The Trust will aim to increase its Trustees to increase its public accountability and finances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable company was formed on 19th December 2013 and registered with the Charity Commission for England and Wales on 9th February 2015. It is governed by the Memorandum and Articles of Association dated 19th December 2013.

Trustees

Trustees are elected and removed by the existing trustees.

Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first-hand knowledge of the value of the service we provide.

The Trustee Board meets up to 4 four times a year for formal business meetings at which long-term strategy, current direction and finance are considered. The Board currently comprises of five Trustees who delegate the day to day running of the charity to David Barclay. Trustees who served during the year are listed on Page 1.

Organisational Structure

The board of Trustees meet at least quarterly (with senior staff attending as appropriate). The operational management of the Charity is delegated to the Chief Executive Officer and his staff. They liaise with the Trustees on a frequent and regular basis.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

Major Risks

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those 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 accounting standards 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 company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the board:



Dr P J Clarke
Trustee

Date: 15 - Oct - 2024

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF ALDER TRUST**

I report to the charity trustees on my examination of the accounts of the company for the year ended 29 February 2024, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity 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 company'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.


.....

Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd.
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 22/10/24.....

ALDER TRUST

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	Restricted funds £	Unrestricted funds £	2024 Total funds £	2023 Total funds £
INCOME					
Income and endowments from:					
Donations and legacies	3	33,331	48,861	82,192	167,090
Charitable activities	4	36,349	96,791	133,140	72,588
Investment income		-	170	170	22
Total incoming resources		<u>69,680</u>	<u>145,822</u>	<u>215,502</u>	<u>239,700</u>
EXPENDITURE ON:					
Raising funds	5	1,480	291	1,771	2,797
Charitable activities	6	254,412	21,317	275,729	152,590
Total expenditure		<u>255,892</u>	<u>21,608</u>	<u>277,500</u>	<u>155,387</u>
Net income/(expenditure) before transfers		(186,212)	124,214	(61,998)	84,313
Transfers between funds	13	164,379	(164,379)	-	-
Net Movement in Funds for the year		<u>(21,833)</u>	<u>(40,165)</u>	<u>(61,998)</u>	<u>84,313</u>
Total Funds:					
Brought Forward		27,786	260,243	288,029	203,716
Carried Forward		<u>5,953</u>	<u>220,078</u>	<u>226,031</u>	<u>288,029</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form an integral part of these financial statements.

ALDER TRUST

BALANCE SHEET AT 29 FEBRUARY 2024

Company Registration No. 08821484

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	10		200,908		203,358
Current assets					
Stock		8,540		5,772	
Debtors	11	3,108		2,482	
Cash at bank and in hand		20,450		81,135	
		<u>32,098</u>		<u>89,389</u>	
Creditors: Amounts falling due within one year					
	12	<u>(6,975)</u>		<u>(4,718)</u>	
Net current assets			25,123		84,671
Total assets less current liabilities			<u>226,031</u>		<u>288,029</u>
The funds of the charity:					
Restricted Funds					
	13		5,953		27,786
Unrestricted funds					
Designated funds		215,858		251,716	
General funds		<u>4,220</u>		<u>8,527</u>	
			220,078		260,243
Total charity funds			<u>226,031</u>		<u>288,029</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 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 have been prepared in accordance with the provisions applicable to small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 15/10/2024 and signed on its behalf by:



Dr P J Clarke - Chair of Trustees

The notes on pages 10 to 17 form an integral part of these financial statements.

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1 General information

Alder Trust is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

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

Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and 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), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be quantified with reasonable accuracy. Donated assets and services are included at their estimated open market valuation. No income is recognised where there is no financial cost borne by a third party.

Classification of expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted projects are allocated directly to those activities. Costs which relate to the general running of the charity are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as costs of raising funds and charitable activities (including support costs and governance costs).

Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised at cost. No depreciation is provided on buildings as in the opinion of the directors, net realisable value is in excess of cost.

No depreciation is charged on freehold land and buildings as the trustees have a policy of regular repair and maintenance to ensure they are maintained to the highest standard and their residual value will be in excess of cost, meaning any depreciation charge would be immaterial.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Farm equipment	- 3 years straight line
Computer equipment	- 3 years straight line
Plant and machinery	- 5 years straight line
Fixtures and fittings	- 15 years straight line

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

2 Accounting policies (continued)

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Donations and legacies

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Donations and gifts	28,215	47,901	76,116	159,467
Gift Aid	5,116	960	6,076	7,623
	<u>33,331</u>	<u>48,861</u>	<u>82,192</u>	<u>167,090</u>

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

4 Charitable activities

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Fundraising	9,878	274	10,152	11,052
Grants	26,190	-	26,190	-
Sales	80	80,653	80,733	60,450
Counselling sessions	-	14,950	14,950	-
Venue hire	201	880	1,081	827
Other income	-	34	34	259
	<u>36,349</u>	<u>96,791</u>	<u>133,140</u>	<u>72,588</u>

5 Other costs of raising funds

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Fundraising	218	2	220	1,270
Advertising and marketing	1,262	289	1,551	1,527
	<u>1,480</u>	<u>291</u>	<u>1,771</u>	<u>2,797</u>

6 Charitable activities costs

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Staff costs	165,804	12,677	178,481	89,930
Direct costs	63,683	412	64,095	40,077
Support costs	24,925	6,428	31,353	20,684
Governance costs	-	1,800	1,800	1,899
	<u>254,412</u>	<u>21,317</u>	<u>275,729</u>	<u>152,590</u>
<i>Staff costs:</i>				
Direct staff salaries	163,790	-	163,790	83,712
Support staff salaries	-	12,466	12,466	3,819
Other staff costs	2,014	211	2,225	2,399
	<u>165,804</u>	<u>12,677</u>	<u>178,481</u>	<u>89,930</u>
<i>Direct costs:</i>				
Cost of sales	47,690	-	47,690	38,271
Project charges	13,922	-	13,922	439
Depreciation	2,047	403	2,450	1,309
Volunteers costs	8	-	8	-
Travel expenses	16	9	25	58
	<u>63,683</u>	<u>412</u>	<u>64,095</u>	<u>40,077</u>
<i>Support costs:</i>				
Insurance	695	345	1,040	1,797
Office expenses	5,682	1,222	6,904	7,697
Property costs	17,447	40	17,487	4,002
Legal and professional fees	139	4,813	4,952	6,536
Bank charges	962	8	970	652
	<u>24,925</u>	<u>6,428</u>	<u>31,353</u>	<u>20,684</u>
<i>Governance costs:</i>				
Accountancy fees	-	1,800	1,800	1,899
	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,899</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

7 Staff costs

No remuneration or expenses were paid to trustees in the year (2023: £nil). The costs of the remaining staff were:

	2024	2023
	£	£
Wages and salaries	173,513	87,025
Social security costs	1,605	261
Pension costs	1,138	245
	<u>176,256</u>	<u>87,531</u>

No employee earned more than £60,000 during the year.

The number of staff employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Support costs	1	1
Charitable activities	17	16
	<u>18</u>	<u>17</u>

8 Net income/ (expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,450	1,309
Independent examiner's remuneration	1,800	1,740
	<u>1,800</u>	<u>1,740</u>

9 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are administered by trustees in a fund independent from those of the charity. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,138 (2023: £245).

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

10 Tangible fixed assets

	Freehold land & buildings £	Plant & machinery £	Total £
Cost or valuation			
As at 1 March 2023	180,000	28,066	208,066
As at 29 February 2024	180,000	28,066	208,066
Depreciation			
As at 1 March 2023	-	4,708	4,708
Charge for the year	-	2,450	2,450
As at 29 February 2024	-	7,158	7,158
Net book value			
As at 29 February 2024	180,000	20,908	200,908
As at 28 February 2023	180,000	23,358	203,358

The freehold property was transferred from the Firgrove Family Trust in 2018. Whilst the trustees consider that the market value is higher than the carrying value of the freehold land & buildings, it is not practical to quantify the difference.

11 Debtors

	2024 £	2023 £
Trade debtors	505	100
Gift Aid recoverable	540	1,358
Prepayments and accrued income	2,063	1,024
	3,108	2,482

12 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,623	2,545
Social security and other taxes	2,829	267
Other creditors and accruals	2,523	1,906
	6,975	4,718

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

13 Funds

	01.03.23	Incoming resources	Resources expended	Transfers	29.02.24
	£	£	£	£	£
Restricted funds					
Aldermoor Community Farm	2,193	4,814	(156,773)	144,048	(5,718)
Aldermoor Community Farm - Poly Tunnel	-	255	(179)	-	76
Aldermoor Community Farm Intern fund	-	804	(804)	-	-
Aldermoor Community Farm - Outdoor Kitchen	-	100	(100)	-	-
Aldermoor Community Farm Fundraising Salaries	-	560	(560)	-	-
Aldermoor Community Farm SOTON University fund	-	2,300	(2,300)	-	-
Firgrove	22,846	19,387	(62,564)	20,331	-
Firgrove - B&Q Foundation	-	8,000	(8,000)	-	-
Firgrove - Restricted bursary fund	-	14,967	(8,172)	-	6,795
Firgrove - The Big Give	2,227	2,208	(4,435)	-	-
Healthy Relationships	520	16,285	(12,005)	-	4,800
	<u>27,786</u>	<u>69,680</u>	<u>(255,892)</u>	<u>164,379</u>	<u>5,953</u>
Designated Funds					
Aldermoor Community Farm	62,594	81,454	-	(144,048)	-
Firgrove	6,929	45,538	-	(20,331)	32,136
Healthy Relationships	2,193	1,538	(9)	-	3,722
Fixed Asset Reserve	180,000	-	-	-	180,000
	<u>251,716</u>	<u>128,530</u>	<u>(9)</u>	<u>(164,379)</u>	<u>215,858</u>
General Funds					
Unrestricted	5,385	17,292	(21,599)	-	1,078
Reserves Policy	3,142	-	-	-	3,142
	<u>8,527</u>	<u>17,292</u>	<u>(21,599)</u>	<u>-</u>	<u>4,220</u>
Total	<u>288,029</u>	<u>215,502</u>	<u>(277,500)</u>	<u>-</u>	<u>226,031</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

13 Funds (continued)

2023	01.03.22 £	Incoming resources £	Resources expended £	Transfers £	28.02.23 £
Restricted funds					
Aldermoor Community Farm	-	83,496	(81,940)	637	2,193
Aldermoor Community Farm - Poly Tunnel	-	4,200	(13)	(4,187)	-
Aldermoor Community Farm Salaries	608	-	-	(608)	-
Aldermoor Community Farm Fundraising Salaries	-	1,370	(1,341)	(29)	-
Firgrove	10,045	49,298	(40,123)	3,626	22,846
Firgrove - The Big Give	80	2,921	(774)	-	2,227
Lilies	3,626	-	-	(3,626)	-
Healthy Relationships	-	1,250	(730)	-	520
Healthy Relationships Salaries	-	4,005	(4,005)	-	-
	<u>14,359</u>	<u>146,540</u>	<u>(128,926)</u>	<u>(4,187)</u>	<u>27,786</u>
Designated Funds					
Aldermoor Community Farm	-	61,574	(140)	1,160	62,594
Firgrove	830	6,099	-	-	6,929
Healthy Relationships	-	2,188	5	-	2,193
Fixed Asset Reserve	180,000	-	-	-	180,000
	<u>180,830</u>	<u>69,861</u>	<u>(135)</u>	<u>1,160</u>	<u>251,716</u>
General Funds					
Unrestricted	5,385	23,299	(26,326)	3,027	5,385
Reserves Policy	3,142	-	-	-	3,142
	<u>8,527</u>	<u>23,299</u>	<u>(26,326)</u>	<u>3,027</u>	<u>8,527</u>
Total	<u>203,716</u>	<u>239,700</u>	<u>(155,387)</u>	<u>-</u>	<u>288,029</u>

Restricted Funds

Aldermoor Community Farm aims to nurture the potential of people and land. Promotes sustainability. An outdoor kitchen has been built to help deliver the farms educational programmes. Fundraising has also been ongoing to increase the farm managers schedule.

Firgrove provides free support and information for those facing unintended pregnancy s well as pre and post abortion, miscarriage and baby loss counselling Southampton. They have built a third counselling unit with a grant from the Big Give.

Healthy Relationships delivers sessions in local schools developing resources and training for schools, teachers and students to reduce violence against women and girls.

Designated Funds

The net book value of fixed assets is shown as a separate designated fund. The fixed asset reserve of £180,000 is for the use of Firgrove for charitable activity.

The trustees have set up designated funds for Aldermoor Community Farm, Firgrove and Healthy Relationships, to allow them to create sustainability for the different areas of the charity, which will be internally managed at trustees meetings.

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024**

14 Analysis of fund balances between net assets

	Total				Total £
	Designated funds £	General funds £	Unrestricted funds £	Restricted funds £	
	Tangible fixed assets	180,000	20,908	200,908	
Current assets	35,858	(9,713)	26,145	5,953	32,098
Current liabilities	-	(6,975)	(6,975)	-	(6,975)
Total funds	215,858	4,220	220,078	5,953	226,031
<i>2023</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Tangible fixed assets</i>	<i>180,000</i>	<i>23,358</i>	<i>203,358</i>	<i>-</i>	<i>203,358</i>
<i>Current assets</i>	<i>71,716</i>	<i>(10,113)</i>	<i>61,603</i>	<i>27,786</i>	<i>89,389</i>
<i>Current liabilities</i>	<i>-</i>	<i>(4,718)</i>	<i>(4,718)</i>	<i>-</i>	<i>(4,718)</i>
Total funds	251,716	8,527	260,243	27,786	288,029

15 Financial instruments

	2024 £	2023 £
Categorisation of financial instruments:		
Financial assets that are debt instrument measured at amortised cost	<u>30,035</u>	<u>88,365</u>
Financial liabilities measured at amortised cost	<u>6,975</u>	<u>4,718</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £170 (2023: £22).

16 Related party transactions

Donations totalling £5,688 were made to the charity by four trustees during the year.

ALDER TRUST

England & Wales - Charity number 1160393

Accounts

Company Registered No. 08821484

Charity Registered No. 1160393

ALDER TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

**ALDER TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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ALDER TRUST

**CHARITY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023**

WORKING NAMES OF THE CHARITY:	Alder Trust Firgrove Lillies Aldermoor Community Farm
TRUSTEES:	Dr P J Clarke S Clarke A Arthur D Barclay (appointed 25/05/2022) R Brown (appointed 28/02/2023) S Hull (appointed 11/11/2022)
CHIEF EXECUTIVE OFFICER:	D Barclay
REGISTERED OFFICE:	107 Firgrove Southampton Hampshire SO15 3ET
REGISTERED COMPANY NUMBER:	08821484
REGISTERED CHARITY NUMBER:	1160393
BANKERS:	Lloyds Bank plc Cobden House 12 Mosley Street Manchester M2 3AU
INDEPENDENT EXAMINER:	Marcus Cridland B.A.(Hons) F.C.A. Scott Vevers Ltd. Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their report together with the financial statements of the Charity for the year ended 28 February 2023.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

OBJECTIVES AND ACTIVITIES

Our Vision and Mission

The vision of the trust is to enable the community to thrive. Our mission is to enable individuals and communities, families, children, young people, the vulnerable and elderly to thrive. Alder Trust will partner, signpost and create bespoke programs to deliver a holistic environment for change.

Objects

The objects of the charity are to:

1. Relieve poverty, to advance education and to relieve need in individuals arising from their youth, age infirmity or disability, financial hardship or social circumstances.
2. To develop the capacity and skills of members of disadvantaged communities in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
3. For any other charitable purposes for the benefit of communities as the Trustee decide from time to time.

Activities

Achieving our Mission and Aims – creating a public benefit

In compiling this report, we have referred to the guidance contained in the Charity Commission's general guidance on public benefit and compiled the review of our aims and objective to reflect how our activities deliver public benefit.

Our Vision & Mission:

Alder Trust's vision is to enable the community to thrive. Our mission is to enable individuals and communities, families, children, young people, the vulnerable and elderly to thrive. Alder Trust will partner, signpost and create bespoke programs to deliver a holistic environment for change.

ACHIEVEMENTS AND PERFORMANCE

What we do to achieve our Vision, Mission and Aims

Alder Trust remains agile, inclusive, sustainable, accessible and transformational to ensure that we benefit the community with what is required. We provide projects, initiatives and support to the local community focuses on the current need.

Alder Trust is dedicating this year's annual report to Simon Sheehan. In March 2022 the trustee board was looking forward to welcoming Simon as a trustee, but he sadly passed away unexpectedly before his first meeting. This financial year began with heavy hearts across our team, and we want to honor Simon in all he would have brought to our organisation.

The primary focus for this years' activities has been:

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

- Focused on charity-wide team building now the pandemic has decreased with no more foreseeable lockdowns by organising team get-togethers including employees from all the projects.
- Updated relevant policies across the charity in-line with our schedule.
- Organized and participated in a whole charity sponsored walk to build team and raise money for the core side of the charity. This was a great success and raised £1439.50.
- We employed a new bookkeeper to focus solely on the accounts and who is freeing up our time to do more fundraising.

Firgrove & the Lilies:

- Centre Manager has stepped down and two people have replaced the role breaking out the tasks to managerial and Lead Counsellor.
- Built a third counselling room in the garden of the Centre.
- Lilies financial pot has been merged into the Firgrove pot to create more unison between the two.
- Raised £4,600 through the Big Give Christmas campaign to renovate the reception and office space in the Centre creating a more peaceful, calming environment for clients and staff.
- Increased the pay of the counsellors to recognize their specialized service that they provide for our clients. This was achieved through a £6,000 donation from the local Crematorium Fund that we received.
- Connected with the Hospital Saturday Fund through a funding application and we received a visit from them which resulted in the confirmation of a £2,000 cheque to support our service.
- Met with the local Bereavement Midwives and the Foetal Medicine Team to discuss and promote our service and raise awareness.
- Said goodbye to two of our counsellors and had a celebratory meal to say thank you for their long-standing commitment to our service.
- Visited local churches to gain support and raise awareness with the additional benefit of one-off donations too.
- Contacted over 50 Human Resource Departments in the city of local businesses to promote our work and in the hope to add our service into their employee resources should one of their employee's experience baby loss.
- Organized our annual quiz night creating a buzz around our service and raising £1,171.

Healthy Relationships:

- Employed an additional facilitator on a zero-hour contract to start, and secured funding to move into the coordinator position 2 days a week in September to create relationships in other schools.
- Contacted all secondary schools in Southampton on a half-termly basis to discuss opportunities and budget is the issue for all schools.
- Delivered sessions to; one secondary school for Years 9, 10 and 11; one youth club; one primary school in Year 6.
- Received encouraging feedback from the students and teachers.
- Developed a whole school approach to Health Relationships that has been taken up by one secondary school enabling sessions to be booked in with Year 7 and 8.
- Connected in with Southampton City Council to discuss delivery across all primary schools in the city in-line with their prevention work for their 5-year strategy to reduce violence against women and girls.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

- Our facilitator has been proactive in Continuous Professional Development keeping on top of current issues for young people and how to approach these issues with them (such as gender and power).
- Developed a board game on the topic of stereotypes in response to school challenges on misogyny and negative messaging from social influencers.
- Refined our focus overall for the project to include:
 - Delivery of sessions to primary schools
 - Developing resources and training for schools/teachers to use (both primary and secondary)
 - Support schools to develop a whole school approach to SRE
- Involved in two local networking forums to promote our work.

Aldermoor Farm:

- Supported 4 work experience students in Year 10 and a long-term Year 11 work experience placement.
- New role of Team Leader to add an extra day for volunteering over the summer months when we have more jobs such as harvesting.
- We've recruited new staff including maternity cover and a new Saturday Shop Assistant.
- New systems in the shop are giving better, more accurate information. EposNow shows our stock value and we are able to track our profit margins and take-home more accurately with better tracking.
- Working on the insulation of the Barn with an architect preparing for planning permission.
- Researched and developed a Market Garden plan to produce a wider range of food and on a larger scale to help increase the income as well as bringing customers to the Shop for our home grown produce.
- Established a regular rhythm of monthly staff meetings which has helped create a good team ethos due to the rapid increase in staffing and roles.
- Extended the opening hours of the shop from only Wednesday and Saturday to Tuesday-Friday 3-6pm as well as all day Wednesdays and Saturdays. We trialed the full week but learnt Mondays didn't see much business.
- Parking has been an issue, so we are working with the council to get parking bays.
- Received a grant for refurbishing our main polytunnel from Belsize Trust.
- Organised a well-attended Harvest Festival and Craft Fair which brings a lot of extra income and new connections to the Farm. Our new aim is to do an open day event once a quarter.
- Volunteer days have kept a high consistency of people attending and learning.
- Received a wonderful donation from the Michael and Betty Little Trust that has secured our next year's funding with new roles!

Edible Schoolyard:

- This project has been on hold this year due to our facilitator being on maternity leave.

FINANCIAL REVIEW

Total reported income was £239,700 (2022: £135,825). The net surplus for the year was £84,313 (2022: £2,433). Unrestricted reserves at 28 February 2023 were £260,243 (2022: £189,357), including the freehold property valued at £180,000 (2022: £180,000) transferred from Firgrove Family Trust in 2018 and other designated funds of £71,716 (2022: £830). Restricted funds at 28 February 2023 were £27,786 (2022: £14,359).

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

Reserves Policy

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between 3 and 6 months of core running costs of the overall charity. This amounts to approximately £4,000 to £8,000. At the year end free reserves amounted to £3,142.

PLANS FOR THE FUTURE

The Trust has the following principal objectives for the coming year:

- To have a clear structure within the Alder Trust team that better equips our employees financially.
- To develop the Farm Shop with other avenues of sales including a café.
- To increase the activities on the Farm that will support mental well-being.
- To develop the property of the barn on the Farm making space for kitchen, shop and multi-functional workspaces.
- To change Firgrove's model to charging for counselling to create sustainability.
- To increase the service of Firgrove to include infertility and women who have a terminal diagnosis yet continue with their pregnancy.
- To move all counsellors onto an online booking system for ease, sustainability for the environment and easier remote working for part-time staff.
- To deliver Healthy Relationship sessions across all primary schools in Southampton.

These objectives will continue alongside our support of other Charities, which may include consultancy and potentially other charities where this is alignment of objects, vision and values coming under the leadership and governance of Alder Trust.

The Trust will aim to increase its Trustees to increase its public accountability and finances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable company was formed on 19th December 2013 and registered with the Charity Commission for England and Wales on 9th February 2015. It is governed by the Memorandum and Articles of Association dated 19th December 2013.

Trustees

Trustees are elected and removed by the existing trustees.

Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first-hand knowledge of the value of the service we provide.

The Trustee Board meets up to 4 four times a year for formal business meetings at which long-term strategy, current direction and finance are considered. The Board currently comprises of five Trustees who delegate the day to day running of the charity to David Barclay. Trustees who served during the year are listed on Page 1.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

Organisational Structure

The board of Trustees meet at least quarterly (with senior staff attending as appropriate). The operational management of the Charity is delegated to the Chief Executive Officer and his staff. They liaise with the Trustees on a frequent and regular basis.

Major Risks

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those 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 accounting standards 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 company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the board:



Dr P J Clarke
Trustee

Date: 26-09-2023

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES OF ALDER TRUST**

I report to the charity trustees on my examination of the accounts of the company for the year ended 28 February 2023, which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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.



.....
Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd.
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 20/10/23

ALDER TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Notes	Restricted funds £	Unrestricted funds £	2023 Total funds £	2022 Total funds £
INCOME					
Income and endowments from:					
Donations and legacies	3	137,680	29,410	167,090	49,719
Charitable activities	4	8,860	63,728	72,588	86,106
Investment income		-	22	22	-
Total incoming resources		<u>146,540</u>	<u>93,160</u>	<u>239,700</u>	<u>135,825</u>
EXPENDITURE ON:					
Raising funds	5	-	2,797	2,797	875
Charitable activities	6	128,926	23,664	152,590	132,517
Total expenditure		<u>128,926</u>	<u>26,461</u>	<u>155,387</u>	<u>133,392</u>
Net income/(expenditure) before transfers		17,614	66,699	84,313	2,433
Transfers between funds	12	(4,187)	4,187	-	-
Net Movement in Funds for the year		<u>13,427</u>	<u>70,886</u>	<u>84,313</u>	<u>2,433</u>
Total Funds:					
Brought Forward	12	14,359	189,357	203,716	201,283
Carried Forward	12	<u>27,786</u>	<u>260,243</u>	<u>288,029</u>	<u>203,716</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form an integral part of these financial statements.

ALDER TRUST

BALANCE SHEET AT 28 FEBRUARY 2023

Company Registration No. 08821484

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		203,358		189,065
Current assets					
Stock		5,772		-	
Debtors	10	2,482		2,561	
Cash at bank and in hand		81,135		21,412	
		<u>89,389</u>		<u>23,973</u>	
Creditors: Amounts falling due within one year	11	<u>(4,718)</u>		<u>(9,322)</u>	
Net current assets			84,671		14,651
Total assets less current liabilities			<u>288,029</u>		<u>203,716</u>
The funds of the charity:	12				
Restricted Funds			27,786		14,359
Unrestricted funds					
Designated funds		251,716		180,830	
General funds		<u>8,527</u>		<u>8,527</u>	
			260,243		189,357
Total charity funds			<u>288,029</u>		<u>203,716</u>

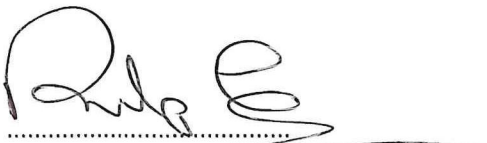
The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 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 have been prepared in accordance with the provisions applicable to small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 26-09-2023 and signed on its behalf by:


 Dr P J Clarke - Chair of Trustees

The notes on pages 10 to 16 form an integral part of these financial statements.

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1 General information

Alder Trust is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

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

Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Advantage has been taken of the exemption under FRS 102 1A for smaller charities

Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be quantified with reasonable accuracy. Donated assets and services are included at their estimated open market valuation. No income is recognised where there is no financial cost borne by a third party.

Classification of expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted projects are allocated directly to those activities. Costs which relate to the general running of the charity are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised at cost. No depreciation is provided on buildings as in the opinion of the directors, net realisable value is in excess of cost.

No depreciation is charged on freehold land and buildings as the trustees have a policy of regular repair and maintenance to ensure they are maintained to the highest standard and their residual value will be in excess of cost, meaning any depreciation charge would be immaterial.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Farm equipment	- 3 years straight line
Computer equipment	- 3 years straight line
Plant and machinery	- 5 years straight line
Fixtures and fittings	- 15 years straight line

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

1 Accounting policies (continued)

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3 Donations and legacies

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Donations and gifts	131,633	27,834	159,467	47,359
Gift Aid	6,047	1,576	7,623	2,360
	137,680	29,410	167,090	49,719
2022	£	£	£	
<i>Donations and gifts</i>	41,593	5,766	47,359	
<i>Gift Aid</i>	1,386	974	2,360	
	42,979	6,740	49,719	

4 Charitable activities

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Fundraising	8,565	2,487	11,052	17,983
Sales	31	60,419	60,450	56,161
Venue hire	122	705	827	1,735
Other income	142	117	259	10,227
	8,860	63,728	72,588	86,106
2022	£	£	£	
Fundraising	16,442	1,541	17,983	
Sales	2,270	53,891	56,161	
Venue hire	1,111	624	1,735	
Other income	-	10,227	10,227	
	19,823	66,283	86,106	

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

5 Other costs of raising funds

	2023	2022
	£	£
Fundraising	1,270	269
Advertising and marketing	1,527	606
	2,797	875

6 Charitable activities costs

	Operational		Support		Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Cost of sales	38,271	40,207	-	-	38,271	40,207
Project charges	439	25,037	-	-	439	25,037
Depreciation	1,309	-	-	-	1,309	-
Insurance	-	-	1,797	1,536	1,797	1,536
Travel expenses	58	146	-	-	58	146
Office expenses	-	-	7,697	3,192	7,697	3,192
Property costs	-	-	4,002	7,302	4,002	7,302
Other staff costs	-	-	2,399	150	2,399	150
Support staff	83,712	66,216	3,819	-	87,531	66,216
Bank charges	-	-	652	(14,163)	652	(14,163)
Legal and professional fees	-	-	6,536	113	6,536	113
Accountancy fees	-	-	1,899	2,781	1,899	2,781
	123,789	131,606	28,801	911	152,590	132,517

7 Staff costs

No remuneration or expenses were paid to trustees in the year (2022: £nil). The costs of the remaining staff were:

	2023	2022
	£	£
Wages and salaries	87,025	58,985
Social security costs	261	477
Pension costs	245	-
	87,531	59,462

No employee earned more than £60,000 during the year.

The number of staff employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Support costs	1	1
Charitable activities	16	17
	17	18

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

8 Net income/ (expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,309	-
Independent examiner's remuneration	1,740	1,000
	<u>1,740</u>	<u>1,000</u>

9 Tangible fixed assets

	Freehold land & buildings	Plant & machinery	Total
	£	£	£
Cost or valuation			
As at 1 March 2022	180,000	12,939	192,939
Additions	-	15,602	15,602
Disposals	-	(475)	(475)
As at 28 February 2023	<u>180,000</u>	<u>28,066</u>	<u>208,066</u>
Depreciation			
As at 1 March 2022	-	3,874	3,874
Charge for the year	-	1,309	1,309
Eliminated on disposals	-	(475)	(475)
As at 28 February 2023	<u>-</u>	<u>4,708</u>	<u>4,708</u>
Net book value			
As at 28 February 2023	<u>180,000</u>	<u>23,358</u>	<u>203,358</u>
As at 28 February 2022	<u>180,000</u>	<u>9,065</u>	<u>189,065</u>

The freehold property was transferred from the Firgrove Family Trust in 2018. Whilst the trustees consider that the market value is higher than the carrying value of the freehold land & buildings, it is not practical to quantify the difference.

10 Debtors

	2023	2022
	£	£
Trade debtors	100	360
Gift Aid recoverable	1,358	-
Prepayments and accrued income	1,024	2,201
	<u>2,482</u>	<u>2,561</u>

11 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,545	608
Social security and other taxes	267	157
Other creditors and accruals	1,906	8,557
	<u>4,718</u>	<u>9,322</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

12 Funds

	01.03.22	Incoming resources	Resources expended	Transfers	28.02.23
	£	£	£	£	£
Restricted funds					
Aldermoor Farm	-	83,496	(81,940)	637	2,193
Aldermoor Farm - Poly Tunnel	-	4,200	(13)	(4,187)	-
Aldermoor Farm Salaries	608	-	-	(608)	-
Aldermoor Fundraising Salaries	-	1,370	(1,341)	(29)	-
Firgrove	10,045	49,298	(40,123)	3,626	22,846
Firgrove - The Big Give	80	2,921	(774)	-	2,227
Lilies	3,626	-	-	(3,626)	-
Healthy Relationships	-	1,250	(730)	-	520
Healthy Relationships Salaries	-	4,005	(4,005)	-	-
	<u>14,359</u>	<u>146,540</u>	<u>(128,926)</u>	<u>(4,187)</u>	<u>27,786</u>
Designated Funds					
Aldermoor Farm	-	61,574	(140)	1,160	62,594
Firgrove	830	6,099	-	-	6,929
Healthy Relationships	-	2,188	5	-	2,193
Fixed Asset Reserve	180,000	-	-	-	180,000
	<u>180,830</u>	<u>69,861</u>	<u>(135)</u>	<u>1,160</u>	<u>251,716</u>
General Funds					
Unrestricted	5,385	23,299	(26,326)	3,027	5,385
Reserves Policy	3,142	-	-	-	3,142
	<u>8,527</u>	<u>23,299</u>	<u>(26,326)</u>	<u>3,027</u>	<u>8,527</u>
Total	<u>203,716</u>	<u>239,700</u>	<u>(155,387)</u>	<u>-</u>	<u>288,029</u>

ALDER TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

12 Funds (continued)

2022	01.03.21	Incoming resources	Resources expended	Transfers	28.02.22
£	£	£	£	£	£
Restricted funds					
Aldermoor Farm	(3,909)	17,480	(71,974)	58,403	-
Aldermoor Farm Outdoor Kitchen	-	1,611	-	(1,611)	-
Aldermoor Farm Salaries		1,596	(988)	-	608
Firgrove	22,361	33,120	(45,391)	(45)	10,045
Firgrove - The Big Give	-	5,500	(1,839)	(3,581)	80
Lilies	4,489	3,495	(4,358)	-	3,626
Purple Door	(45)	-	-	45	-
Edible Schoolyard	12	-	-	(12)	-
	22,908	62,802	(124,550)	53,199	14,359
Designated Funds					
Aldermoor Farm	-	55,331	-	(55,331)	-
Firgrove	-	830	-	-	830
Fixed Asset Reserve	180,000	-	-	-	180,000
	180,000	56,161	-	(55,331)	180,830
General Funds					
Unrestricted	(4,767)	16,862	(8,842)	2,132	5,385
Reserves Policy	3,142	-	-	-	3,142
	(1,625)	16,862	(8,842)	2,132	8,527
Total	201,283	135,825	(133,392)	-	203,716

Restricted Funds

Aldermoor Farm aims to nurture the potential of people and land. Promotes sustainability. An outdoor kitchen has been built to help deliver the farms educational programmes. Fundraising has also been ongoing to increase the farm managers schedule.

Firgrove provides free support and information for those facing unintended pregnancy s well as pre and post abortion, miscarriage and baby loss counselling Southampton. They have built a third counselling unit with a grant from the Big Give.

Lilies provides free support and information for those facing unintended pregnancy as well as pre and post abortion, miscarriage and baby loss in Eastleigh.

Healthy Relationships delivers sessions in local schools developing resources and training for schools, teachers and students to reduce violence against women and girls.

Purple Door is a counselling programmed to support anyone impacted by abortion.

Edible Schoolyard is a curriculum that has been developed to deliver sessions for use in local schools, promoting healthy eating.

ALDER TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

12 Funds (continued)

Designated Funds

The net book value of fixed assets is shown as a separate designated fund. The fixed asset reserve of £180,000 is for the use of Firgrove for charitable activity.

The trustees have set up designated funds for Aldermoor Farm, Firgrove and Healthy Relationships, to allow them to create sustainability for the different areas of the charity, which will be internally managed at trustees meetings.

13 Analysis of fund balances between net assets

	Total				Total £
	Designated funds £	General funds £	Unrestricted funds £	Restricted funds £	
	Tangible fixed assets	180,000	23,358	203,358	
Current assets	71,716	(10,113)	61,603	27,786	89,389
Current liabilities	-	(4,718)	(4,718)	-	(4,718)
Total funds	251,716	8,527	260,243	27,786	288,029
	£	£	£	£	£
<i>2022</i>					
<i>Tangible fixed assets</i>	<i>180,000</i>	<i>9,065</i>	<i>189,065</i>	<i>-</i>	<i>189,065</i>
<i>Current assets</i>	<i>830</i>	<i>8,784</i>	<i>9,614</i>	<i>14,359</i>	<i>23,973</i>
<i>Current liabilities</i>	<i>-</i>	<i>(9,322)</i>	<i>(9,322)</i>	<i>-</i>	<i>(9,322)</i>
Total funds	180,830	8,527	189,357	14,359	203,716

14 Financial instruments

	2023 £	2022 £
Categorisation of financial instruments:		
Financial assets that are debt instrument measured at amortised cost	<u>88,365</u>	<u>21,772</u>
Financial liabilities measured at amortised cost	<u>4,718</u>	<u>9,322</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £22 (2022: £nil).

15 Related party transactions

Donations totalling £7,600 were made to the charity by three trustees during the year.

One trustee was reimbursed expenses of £40 during the year.

ALDER TRUST

England & Wales - Charity number 1160393

Accounts

Company Registered No. 08821484

Charity Registered No. 1160393

ALDER TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022

**ALDER TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 28TH FEBRUARY 2022**

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ALDER TRUST

CHARITY INFORMATION FOR THE YEAR ENDED 28TH FEBRUARY 2022

WORKING NAMES OF THE CHARITY:	Alder Trust Firgrove Lilies Aldermoor Community Farm
TRUSTEES:	Dr P J Clarke S Clarke J Harding (from 10.11.21) D Barclay (from 25.05.22) A Arthur (from 01.01.22)
CHIEF EXECUTIVE OFFICER:	D Barclay
REGISTERED OFFICE:	107 Firgrove Southampton Hampshire SO15 3ET
REGISTERED COMPANY NUMBER:	08821484
REGISTERED CHARITY NUMBER:	1160393
BANKERS:	Lloyds Bank plc Cobden House 12 Mosley Street Manchester M2 3AU
INDEPENDENT EXAMINER:	Clara Whittington CASA Accountancy & Bookkeeping 17 Lipizzaner Fields Whiteley Hampshire PO15 7BH

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2022

The Trustees present their report together with the financial statements of the Charity for the year ended 28th February 2022.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

FINANCIAL REVIEW

Total reported income was £135,825 (2021 £89,465). Unrestricted reserves at the 28th February 2022 were £189,357 (2021 178,374), including the freehold property valued at £180,000 transferred from Firgrove Family Trust in 2018 and reverses policy of £3,142. Restricted funds at 28th February 2022 were £14,359 (2021 £22,908).

Reserves Policy

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity represent between three and six months running costs. This amounts to approximately £12,000 to £17,000.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2022

ACHIEVEMENTS AND PERFORMANCE

What we do to achieve our Vision, Mission and Aims

Alder Trust remains agile, inclusive, sustainable, accessible and transformational to ensure that we benefit the community with what is required. We provide projects, initiatives and support to the local community focuses on the current need.

The primary focus for this years' activities has been:

- Keeping our projects going through the pandemic and various lockdowns within the year.
- Worked on updating all our policies and procedures to reflect up to date practices and realities for our organisations
- Within Firgrove & the Lilies we:
 - The client list was extensive on the back of the lockdowns and there was a lot of catch-up to do through this year making sure we saw as many people as we could
 - Firgrove are now listed for signposting for post-adoption counselling
 - Made links with the Maternity Mental Health Service (MMHS) and continue to have good links with the bereavement midwives
 - Offered clients the ability to have face to face counselling and on zoom where appropriate.
 - Continued group supervision and regularity with team meetings.
 - Linked with Teddy's Wish in London as a resource for counsellors
 - We've had some staff changes:
 - Employed three new counsellors increasing the hours available for clients
 - Increased existing counsellors hours to cover evening sessions
 - Some counsellors stepped down
 - New trainee started
 - Employed a new administrator for the Centre
 - Introduced new supervisors for some of the team
 - In-House training delivered for the counsellors including 'Feel it, Own it' and individually encouraged to do CDP with Deep Release.
 - Received many clients through the Lilies as we merge the two organisations
 - Paused Step to well-being through the year but was able to restart once new boundaries were in place for clients
 - Met with Churches Together in Shirley to network with the local church for financial support and to market our service
 - Fundraised an annual Quiz night which was the first in-person event since COVID-19 hit and a sponsored walk
 - Increased donations from clients
 - Raised money to fund a third counselling room at the Centre to increase the intake of clients.
 - Continued the work on changing the building of Firgrove to Alder Trust with the hope to complete very soon.
 - Worked on the handbook for new potential staff – this is a work in progress.
- Alder Moor Farm:
 - Supported over 2,000 hours of volunteering, with 3 sessions per week including 34 regular volunteers
 - Offered work experience for U18 doing Duke of Edinburgh, Y10 from local school and undergraduate from Sparsholt University.
 - Supported 7 days per week in 4 part time roles at the beginning of the year, increasing to 9 days in November. The Farm Manager role has been 2 days paid and 3 days voluntary for several years, now is 4 days paid. (This is due to successful fundraising for this in August).

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2022

- Staffing costs have eaten into reserves such that we had to stop paying for a Saturday shop assistant and reduce volunteering on Saturdays, but a grant of £8,000 from the Michael and Betty Little Trust in May has plugged the gap and funded Saturday Shop Assistant for the remainder of the year.
- We continued to operate as normal under the COVID-19 restrictions, only having to reduce operations for a week at one point due to isolation regulations.
- Our market garden system has matured and with the input of a Lead Grower for 2 days per week it was a very successful year in regard to the range and quality of veg grown. We have been enhancing our systems for managing the land including re-designing our composting process and making improvements to irrigation.
- The Farm Shop has been a much-appreciated community resource through the first year of lockdown. It has continued to grow as a point of connection for members of the local community. We have developed our product lines leading to increasing sales and income to support the work of the farm. We also had a successful Christmas season included sale of 100 Christmas trees. We were able to re-invested profit into display fridges in February 2022.
- Networking-wise, we joined A Rocha UK's Partners in Action Network, which links land-based projects like ours into a supportive network. The Farm Manager attended the national conference giving insight into environmental issues and peer-support regarding working with volunteers on the land.
- Hosted community events such as: Harvest Festival with food cooked from farm ingredients; Christmas open day with live music, soup and bread; Wreath-making workshop.
- Edible Schoolyard:
 - We crowdfunded for an Outdoor Kitchen resource for the Edible Schoolyard project, which will also support social gatherings and events in general on the farm. We surprised ourselves with the quality of the building that we created, working together on clearing the land, digging the footings, mixing 90 wheelbarrows of cement and erecting and beautiful timber-frame roof.
 - Successfully delivered sessions to a local school creating a good partnership with the school for future sessions.
 - The ESY Coordinator is now on maternity leave and ESY waits for 2023 to continue developing the work.

PLANS FOR THE FUTURE

The Trust has the following principle objectives for the coming year:

- To build the third counselling room at the Firgrove Centre
- To expand on post-abortion and post-adoption arms of the Firgrove & Lilies work
- To reignite the Healthy Relationships project and approach more schools within Southampton by employing a Healthy Relationships Coordinator
- To develop the property of the barn on the Farm making space for kitchen, shop and multi-functional work spaces.
- To continue developing the Farm Shop to increase income to make the Farm sustainable
- To offer more volunteering days for the community on the Farm
- To have a clear structure within the Alder Trust team that helps support all projects clearly and effectively.

These objectives will continue alongside our support of other Charities, which may include consultancy and potentially other charities where this is alignment of objects, vision and values coming under the leadership and governance of Alder Trust.

The Trust will aim to increase its Trustees to increase its public accountability and finances.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable company was formed on 19th December 2013 and registered with the Charity Commission for England and Wales on 9th February 2015. It is governed by the Memorandum and Articles of Association dated 19th December 2013.

Trustees

Trustees are elected and removed by the existing trustees.

Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first-hand knowledge of the value of the service we provide.

The Trustee Board meets up to 4 four times a year for formal business meetings at which long-term strategy, current direction and finance are considered. The Board currently comprises of five Trustees who delegate the day to day running of the charity to David Barclay. Trustees who served during the year are listed on Page 1.

Organisational Structure

The board of Trustees meet at least quarterly (with senior staff attending as appropriate). The operational management of the Charity is delegated to the Chief Executive Officer and her staff. They liaise with the Trustees on a frequent and regular basis.

Major Risks

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Whilst there has been some inevitable disruption and changes to ways services are delivered due to the Covid-19 pandemic, it has not significantly affected the charity's operations or finances.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

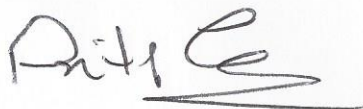
The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required 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 accounting standards 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 company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

On behalf of the board:



Dr P J Clarke
Chair of Trustee

Date: 3, October 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALDER TRUST**

I report on the accounts of the charity for the year ended 28 February 2022, which are set out on pages 8 to 16.

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:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- 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
- 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.

Clara Whittington
CASA Accountancy & Bookkeeping
17 Lipizzaner Fields
Whiteley
Hampshire
PO15 7BH

Date: 3.10.2022

ALDER TRUST

Statement of financial activities for the year ending 28th February 2022

	Note	Unrestricted funds £	Restricted income funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies		6,740	42,979	49,719	42,010
Charitable activities		66,283	19,823	86,106	47,353
Investments		-	-	-	102
Other		-	-	-	0
Total Income	2	73,023	62,802	135,825	89,465
Expenditure					
Charitable activities		8,842	124,550	133,392	101,691
Total Expenditure	3	8,842	124,550	133,392	101,691
Net movement in funds		64,181	-61,748	2,433	-12,226
Reconciliation of funds:					
Total funds brought forward at 1st March 2021		178,374	22,908	201,282	213,508
Total funds carried forward at 28th February 2022	9	242,555	-38,840	203,716	201,282

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial statements.

The notes on pages 10-16 form part of these financial statements

ALDER TRUST

Balance sheet as at 28th February 2022

	Note	2022		2021	
		£	£		£
Fixed assets					
Tangible assets	6		189,065		180,000
Total fixed assets					
Current assets					
Debtors	7	2,561		1,956	
Cash at bank and in hand		21,412		20,783	
Total current assets		23,973		22,739	
Creditors: amounts falling due within one year	8	-9,322		-1,457	
Net current assets/(liabilities)			14,651		21,282
Total assets less current liabilities			203,716		201,282
Funds of the Charity					
Restricted income funds			14,359		22,908
Unrestricted funds			189,357		178,374
Total funds			203,716		201,282

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company regime and in accordance with FRS102 SORP.

Signed and dated by one or two trustees/directors on behalf of all the trustees/directors:

Signature



Print Name

PHILIP CLARKE

Date of signing

03 OCTOBER 2022

ALDER TRUST

Accounting policies

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

ALDER TRUST

Accounting policies

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

An amount of £6,753 has been deferred which relates to a reclaim in SMP paid in advance relating to the 22/23 financial year

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £750.00

They are valued at cost.

The depreciation rates and methods used are as follows:

Plant & Equipment 33.3% Straight Line

DEBTORS

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ALDER TRUST

2 Analysis of Income

Donations and legacies:

	Unrestricted funds £	Restricted income funds £	2022 £	2021 £
Donations and gifts	5,766	41,593	47,359	38,991
Gift Aid	974	1,386	2,360	3,019

Charitable activities:

Aldermoor Farm	55,331	4,899	60,230	29,611
Aldermoor Outdoor Kitchen	-	474	474	-
Aldermoor Farm Farm Salaries	-	1,596	1,596	-
Firgrove	830	6,243	7,073	13,834
Firgrove -The Big Give	-	5,500	5,500	-
Lillies	-	1,111	1,111	647
Purple Door	-	-	0	852
Edible School Yard	-	-	0	12
Other	10,122	-	10,122	2,397

Income from investments:

Interest income	-	-	-	102
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Transfer of assets

	-	-	-	-
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Total Income

73,023	62,802	135,825	89,465
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3 Expenditure on charitable activities

	Unrestricted funds	Restricted income funds	2022 £	2021 £
Aldermoor Farm	-	71,974	71,974	42,270
Aldermoor Outdoor Kitchen	-	-	-	-
Aldermoor Farm Farm Salaries	-	988	988	-
Firgrove	-	45,391	45,391	41,170
Firgrove - The Big Give	-	1,839	1,839	-
Lillies	-	4,358	4,358	1,756
Purple Door	-	-	-	897
Edible School yard	-	-	-	-
Other	8,842	-	8,842	15,598
Total expenditure	8,842	124,550	133,392	101,691

ALDER TRUST

4 Fees for examination of the accounts

	2022	2021
	£	£
Independent Examiners Fees	1,000	1,000
Accountancy Services	800	800
Total examination fees	1,800	1,800

5 Employee costs

	2022	2021
	£	£
Wages and salaries	58,985	57,077
Social security costs	477	-
Total employee costs	59,462	57,077

No employee earned over £60,000 during the period.

The average number of staff employed by the charity during the year.

	2022	2021
	No.	No.
Support costs	1	1
Charitable activities	17	17

6 Tangible Fixed Assets

	Freehold land & buildings	Plant, machinery and motor vehicles	Total
	£	£	£
Cost at 1st March 2021	180,000	3,874	183,874
Additions	-	9,065	9,065
Revaluations	-	-	-
Disposals	-	-	-
Cost at 28th February 2022	180,000	12,939	192,939
Depreciation at 1st March 2021	-	3,874	3,874
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
Depreciation at 28th February 2022	-	3,874	3,874
Net book value			
Net book value at 1st March 2021	180,000	-	180,000
Net book value at 28th February 2022	180,000	-	189,065

ALDER TRUST

7 Debtors	2022	2021
	£	£
Trade Debtors	360	300
Prepayments and accrued income	2201	1656
Other Debtors	-	-
	<u>2561</u>	<u>1956</u>

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade Creditor	608	54
Accruals and Deferred income	8557	1800
Taxes and Social Security	157	-357
	<u>9322</u>	<u>1497</u>

9 Analysis of Funds

	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
Restricted funds					
Aldermoor Farm	-3,909	17,480	-71,974	58,403	-
Aldermoor Farm Outdoor Kitchen	-	1,611	-	-1,611	-
Aldermoor Farm Farm Salaries	-	1,596	-988	-	608
Firgrove	22,361	33,120	-45,391	-45	10,045
Firgrove -The Big Give	-	5,500	-1,839	-3,581	80
Lillies	4,489	3,495	-4,358	-	3,626
Purple Door	-45	-	-	45	-
Edible School Yard	12	-	-	-12	-
Total Restricted funds	22,908	62,802	-124,550	53,199	14,359
Designated funds					
Aldermoor Farm	-	55,331	-	-55,331	-
Firgrove	-	830	-	-	830
Fixed Asset Reserve	180,000	-	-	-	180,000
General funds					
Unrestricted	-4,768	16,862	-8,842	2,133	5,385
Reserves Policy	3,142	-	-	-	3,142
Total Unrestricted funds	178,374	73,023	-8,842	-53,198	189,357
Total Funds as per balance sheet	201,282	135,825	-133,392	-	203,716

Previous Year 2021

	2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
Restricted funds					
Aldermoor Farm	7,916	30,445	-42,270	-	-3,909
Firgrove	20,768	42,762	-41,169	-	22,361
Lillies	545	5,700	-1,756	-	4,489
Purple Door	-	852	-897	-	-45
Edible School Yard	-	12	-	-	12
Total Restricted funds	29,229	79,771	-86,092	-	22,908
Designated funds					
Fixed Asset reserves	181,137	-	-	-1,137	180,000
General funds					
Reserves	-	9,693	-15,598	1,137	-4,768
Reserves Policy	3,142	-	-	-	3,142
Total Unrestricted funds	184,279	9,693	-15,598	-	178,374
Total Funds as per balance sheet	213,508	89,464	-101,690	-	201,282

Restricted Funds

ALDER TRUST

Aldermoor Community Farm that aims to nurture the potential of people and land. Promotes sustainability. An outdoor kitchen has been built to help deliver the farms educational programmes. Fundraising has also been ongoing to increase the farm managers schedule.

Firgrove provides free support and information for those facing unintended pregnancy as well as pre and post abortion miscarriage and baby loss counselling in Southampton .They have built a third counselling unit with a grant from the Big Give.

Lillies provides free support and information for those facing unintended pregnancy as well as pre and post abortion miscarriage and baby loss in Eastleigh .

Purple Door is a counselling programme to support anyone impacted by abortion

Edible School Yard is a curriculum that has been developed to deliver sessions for use in local schools, promoting health eating

All eligible income is subject to a 15% contribution to the support costs to the charity . This totalled £10122 in 2022 . This has been included in the above figures.

Designated Funds

The net book value of fixed assets is shown as a separate designated fund. The fixed asset reserve £180,000 is for use of Firgrove for charitable activity

The trustees have set up designated funds for both Aldermoor Farm and Firgrove, to allow them to create sustainability for the different areas of the charity, which will be internally managed at trustees meetings.

10 Related Party Transactions

No Trustee received any remuneration or expenses during the year (2021 nil)

2022 No donations were made in the year - In 2021 donations totalling £3000 were made in the year to Daisy Dip

ALDER TRUST

England & Wales - Charity number 1160393

Accounts

Company Registered No. 08625484

Charity Registered No. 1150000

ALDER TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28TH FEBRUARY 2011

ALDER TRUST
(A COMPANY LIMITED BY GUARANTEE)

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ALDER TRUST**CHARITY INFORMATION
FOR THE YEAR ENDED 31ST FEBRUARY 2021**

WORKING NAMES OF THE CHARITY:	Alder Trust Ryegate Uffes Addresser Community Farm
TRUSTEES:	Dr P J Clark S Clark J Harding (from 01/05/20) J D Hall E R Taylor
CHIEF EXECUTIVE OFFICER:	D Barley
REGISTERED OFFICE:	301 Ryegate Southampton Hampshire SO15 3ET
REGISTERED COMPANY NUMBER:	08621484
REGISTERED CHARITY NUMBER:	1156293
BANKERS:	Lloyds Bank plc Colbin House 12 High Street Newbury RG16 2BU
INDEPENDENT EXAMINER:	Care Whittington CGA Accountancy & Bookkeeping 17 Lakeside Park Whitley Reading RG2 3BN

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29TH FEBRUARY 2021

REGISTERED NUMBER: 1131202

The Trustees present their report together with the financial statements of the Charity for the year ended 29th February 2021.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, applicable law and the requirements of the 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).

OBJECTIVES AND ACTIVITIES

Our Vision and Mission

The vision of the trust is to enable the community to thrive. Our mission is to enable individuals and communities, families, children, young people, the vulnerable and elderly to thrive. Alder Trust will prevent, support and create bespoke programs to deliver a holistic environment for change.

Objects

The objects of the charity are to:

1. Relieve poverty, to advance education and to relieve need in individuals arising from their youth, age, infirmity or disability, financial hardship or social circumstances.
2. To develop the capacity and skills of members of disadvantaged communities in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
3. For any other charitable purposes for the benefit of communities as the Trustees decide from time to time.

Activities

Achieving our Mission and Aim – creating a public benefit

In compiling this report we have referred to the guidance contained in the Charity Commission's general guidance on public benefit and compiled the essence of our aims and objective to reflect how our activities deliver public benefit.

ACHIEVEMENTS AND PERFORMANCE

What we do to achieve our Vision, Mission and Aim

Alder Trust remains agile, inclusive, sustainable, accessible and transformational to ensure that we benefit the community with what is required. We provide projects, initiatives and support to the local community focused on the current need.

The primary focus for this year's activities has been:

- Keeping our projects going through the pandemic and various lockdowns within the year.
- *Internal projects etc:*
 - Reinstated the counselling rooms, refurbished them and managed to reformulate the main office and fix the ongoing damp issue in the kitchen area of the building.
 - Fundraised through a take 10k and annual online Quiz night which has helped increase income for the project.
 - Moved existing clients into Zoom calls to ensure continuity of therapy.
 - Spent more time individually and collectively online, doing CPT throughout the year during lockdowns.
 - Continued group supervision on Zoom and regularly with team meetings too.

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2021

- Extended hours due to the Big Give money and Inspire Grant which has increased opening hours for some of our existing coursediers and employed 3 new coursediers too.
- Started discussions with other coursediers outside of the Pigeon Trust in how to put on the Purple Downway 'Steps to Hope and Healing' online to train other coursediers.
- **Midway Farm Inc**
 - Continued to operate our shop (2 days per week) and volunteering sessions (1 day per week) throughout the year, although volunteer numbers were reduced to accommodate social distancing measures.
 - Been a much-appreciated connecting point in the lives of our volunteers and we have seen the shop develop a similar role, becoming what we might call a community shop.
 - Taken on part time staff to develop and run the shop on Wednesdays and Saturdays (3.4 FTE) and a grower to ensure the necessary focus on our plan for vegetable growing (0.4 FTE), leaving the Farm Manager more time to manage volunteers and develop farm infrastructure.
 - Supported Volunteers - We adapted to accommodate social distancing guidelines and over the year supported a total of 3,186 hours of volunteering. Volunteers have helped in the market garden, in animal care and general maintenance of the bridges, paths and ponds. Reasons for volunteering include: fresh air/exercise; de-stressing; learning about horticulture and small holding; making friends; doing something meaningful.
 - Developed the Farm Shop - This year we began to see it as a way of serving the local community with staple food and veg during lock down and beyond. From April we employed a shop manager to develop the shop, which included bringing in new produce lines consistent with our values. In February 2021 our sales totalled £460. This grew each month as the veg season developed and as we brought in more produce from off site. Our best months in 2021 were July and September and total sales were just under £2,000 with profit figures estimated at £1,400. We held a Fall & Harvest event in December, hosting local crafts people on stalls spread round the farm. It was a lot of effort, but was worth it, if only for the moral boost it gave to people following all the uncertainty and isolation of the lockdown. We closed the financial year with sales of £2,476 in February 2021, showing a £2,000 increase in sales on the previous February. Quite an achievement, and a good sign for the shop becoming a funding stream for the farm.
 - Begin talking at starting an Edible Schoolyard within the project led by a team member. We have started looking at how this will work within the Farm.

FINANCIAL REVIEW

Total reported income was £39,463 (2020 £61,414). The incoming resources for the year - £12,136 (2020 £16,590) outgoing, unrestricted reserves at the 28th February 2021 were £178,276, including the freehold property valued at £168,000 transferred from Pigeon Family Trust in 2018 and reserves policy of £1,141. Alder Trust has benefited as their support cost by £4,768. Restricted funds at 28th February 2021 were £20,966.

Reserves Policy

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable

ALDER TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2021

objectives over if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

The objective of the Trust is to hold sufficient funds whereby the accumulated funds not committed or invested in tangible fixed assets (the free reserves) held by the Charity represent between three and six months running costs. This amounts to approximately £11,000 to £17,000. At the year end free reserves amounted to £15,337.

PLANS FOR THE FUTURE

The Trust has the following principle objectives for the coming year:

- To deliver sessions on healthy eating for families and schools on the farm.
- To build an outdoor kitchen on the farm where the healthy eating sessions will be based.
- To continue to develop the link between Pegasus and the other, how the two sites work together and continue to develop their services.
- To develop the property of the farm on the Farm to include a new kitchen, office space and outdoor area.
- To continue developing the Farm shop to increase income to make the Farm sustainable.
- To find new sources of income in order to meet overheads for the Farm (weed, mainly salaries).
- To have a clear structure within the Alder Trust team that helps support all projects clearly and effectively.

These objectives will continue alongside our support of other Charities, which may include consultancy and potentially other charities where this is alignment of objects, vision and values arising under the leadership and governance of Alder Trust.

The Trust will aim to increase its Trustees to increase its public accountability and financial

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charitable company was formed on 28th December 2013 and registered with the Charity Commission for England and Wales on 09th February 2014. It is governed by the Memorandum and Articles of Association dated 13th December 2013.

Trustees

Trustees are elected and removed by the existing Trustees.

Trustees are recruited for various skills they bring to the organisation. New Trustees are issued with an induction pack and are invited to visit a number of projects during the year to gain first hand knowledge of the value of the services we provide.

The Trustee Board meets up to 4 times a year for formal business meetings at which long-term strategy, current direction and finance are considered. The Board currently comprises of five Trustees who delegate the day to day running of the charity to David Barclay, Trustees who served during the year are listed on Page 2.

ALDER TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST FEBRUARY 2021**

Organisational Structure

The board of Trustees meet at least quarterly (with senior staff attending as appropriate). The operational management of the Charity is delegated to the Chief Executive Officer and her staff. They have with the Trustees on a frequent and regular basis.

Risk

The Trustees actively review the major risks which the charity faces on a regular basis and believe that monitoring the five scenarios stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Whilst there has been some inevitable disruption and changes to ways services are delivered due to the Covid-19 pandemic, it has not significantly affected the charity's operations or finances.


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ALLEN TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 26TH FEBRUARY 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

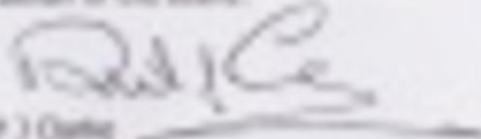
The Trustees are required under Charity law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the financial activities of the Charity for that period. In preparing those financial statements, the Trustees are required 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 accounting standards 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 company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 475A of the Companies Act 2006.

On behalf of the trust:



P J O'Connell
Chair of Trustees

Date: 19 November 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ALDOR TRUST**

I report on the accounts of the charity for the year ended 28 February 2021, which are set out on pages 8 to 14.

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 345 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 349(2) (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:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- 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
- 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.

Chris Whittington
CMA Accountancy & Bookkeeping
17 Litcham Field
Witley
Wokingham
PO61 7BP

Date: 13P November 2021

ALGER TRUST

Statement of financial activities for the year ending 31st February 2021

	2021	Unrestricted funds	Restricted Income funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income					
Donations and legacies		1,096	96,805	97,901	64,264
Charitable activities		1,387	49,238	50,625	1,387
Investments		56	-	56	1
Other		-	-	-	183
Total income	2	<u>2,539</u>	<u>146,048</u>	<u>148,586</u>	<u>65,735</u>
Expenditure					
Charitable activities		11,098	88,293	99,391	81,363
Total expenditure	3	<u>11,098</u>	<u>88,293</u>	<u>99,391</u>	<u>81,363</u>
Net movement in funds		-8,559	-4,245	-12,804	11,372
Reconciliation of funds					
Total funds brought forward at 1st March 2020		184,179	15,179	199,358	157,419
Total funds carried forward at 31st February 2021	2	<u>175,620</u>	<u>10,934</u>	<u>186,554</u>	<u>168,791</u>

all amounts derive from continuing activities.

all gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 10-11 form part of these financial statements.

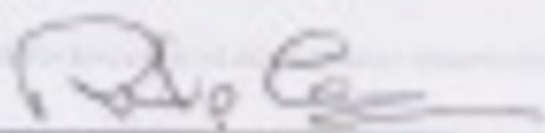
AARD TRUST

Balance sheet as at 28th February 2021

	2020	2021	2021
	£	£	£
Fixed assets			
Property assets	0	28,000	28,000
Total fixed assets			
Current assets			
Stocks	7	1,000	1,000
Cash at bank and in hand	20,700	20,700	20,700
Total current assets	20,707	21,700	21,700
Current liabilities	0	1,000	1,000
Net current assets/(liabilities)		20,700	20,700
Total assets less current liabilities		48,700	48,700
Funds of the Charity			
Restricted funds		1,000	1,000
Unrestricted funds		47,700	47,700
Total funds		48,700	48,700

The company was entitled to exemption from audit under 474(1) of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit exemption with section 474 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102.

Signed and dated by me or two or more directors on behalf of all the directors, members:


 Name: D. Paul Gaze
 Date: 19 November 2021

ALDER TRUST

Accounting policies

REVENUE

Recognition of income

These are included in the Statement of Financial Activities (SoFA) where:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 (SORP) or FRS 104.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (FRS 102 (SORP)).

Tax relief on donations and gifts

Gift Aid revenue is included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless instructed to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when available.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

ALGER TRUST

Accounting policies

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Redundancy costs

The charity made no redundancy payments during the reporting period.

Deferred income

No material amount of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Bank financial instruments

The charity accounts for bank financial instruments on initial recognition as per paragraph 10.7 FRS 102 (9/09). Subsequent measurement is as per paragraphs 10.17 to 11.15 FRS 102 (9/09).

ASSETS

Fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £75000.

They are valued at cost.

The depreciation rates and methods used are as follows:

DEBTORS

Plant & Equipment 10.28 Straight Line

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

ALDER TRUST

2 Analysis of income

Donations and gifts

	Unrestricted	Restricted income	2021	2020
	£	£	£	£
Donations and gifts	4,865	10,124	38,992	61,989
Gift Aid	124	2,480	1,029	2,402
Charitable activities				
Admiralty Farm	-	19,311	19,411	586
Frogton	-	10,804	11,834	-
Lilley	-	641	607	-
Purple Deer	-	802	850	-
Edible School Yard	-	12	32	-
Other	1,240	-	1,291	1,841
Income from investments				
Interest income	100	-	60	7
				75
Transfer of assets				
Total income	6,229	30,757	60,542	64,292

Other information

All income to the prior year was unrestricted except for (please provide description and amount)

Farm Sales (VAT) - commissioned work £1,884

3 Expenditure on charitable activities

	Unrestricted	Restricted income	2021	2020
	£	£	£	£
Admiralty Farm	-	41,170	41,170	16,894
Frogton	-	41,170	41,170	-
Lilley	-	1,756	1,756	-
Purple Deer	-	807	801	-
Edible School yard	-	-	-	-
Other	15,598	-	21,198	5,875
Total expenditure	15,598	84,093	104,095	22,769

ALDER TRUST

4 Fees for examination of the accounts

	2021	2020
	£	£
Independent Examiners Fees	1,000	1,170
Accountancy Services	800	-
Total examination fees	1,800	1,170

5 Employees (2021)

	2021	2020
	£	£
Wages and salaries	21,600	24,300
Social security costs	-	-
Total employee costs	21,600	24,300

No employee earned over £60,000 during the period.

The average number of staff employed by the charity during the year:

	2021	2020
	No.	No.
Support costs	1	1.57
Operable activities	17	9.58

6 Tangible Fixed Assets

	Investment & buildings	Plant, machinery and motor vehicles	Total
	£	£	£
Cost at 31st March 2020	280,000	1,874	181,874
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Cost at 28th February 2021	280,000	1,874	181,874
Depreciation at 31st March 2020	-	2,737	2,737
Disposals	-	-	-
Depreciation	-	1,117	1,117
Impairment	-	-	-
Transfers ⁽¹⁾	-	-	-
Depreciation at 28th February 2021	-	3,854	3,854
Net book value			
Net book value at 31st March 2020	280,000	1,137	281,137
Net book value at 28th February 2021	280,000	-	280,000

ALGER TRUST

	2002	2001	2000
A Debtors			
Trade Debtors	1,000	1,000	1,000
Prepayments and accrued income	100	100	100
Other Debtors	-	-	-
	1,100	1,100	1,100
B Creditors: amounts falling due within one year			
Trade Creditors	100	100	100
Accruals and Deferred Income	100	100	100
	200	200	200

RUCER TRUST

9 Analysis of Funds

	2024	Income	Expenditure	Transfer	2024
	£	£	£	£	£
Restricted funds					
Wilmore Farm	72,38	35,45	41,75	-	65,98
Figwort	26,78	41,75	41,58	-	26,78
Wife	58	1,38	1,75	-	6,89
Purple Hill	-	52	57	-	41
Castle School Fund	-	35	3	-	35
Total Restricted funds	105,74	115,35	86,68	-	135,91
Designated funds					
Fund Asset Reserve	84,11	-	-	1,17	85,28
General funds					
Trustee Fees	-	5,20	11,58	1,17	4,79
Reserves Policy	1,82	-	-	-	1,82
Total unrestricted funds	85,93	5,20	21,16	-	118,19
Total funds as per balance sheet	191,67	120,55	107,84	-	254,10

Financial Year 2023

	2023	Income	Expenditure	Transfer	2023
	£	£	£	£	£
Restricted funds					
Wilmore Farm	-	15,07	1,52	-	13,55
Figwort	4,57	35,08	31,67	-	26,78
Wife	-	1,81	-	-	1,81
Total Restricted funds	4,57	52,16	33,19	-	42,14
Designated funds					
Fund Asset Reserve	181,08	-	-	1,17	182,25
General funds					
Reserves	1,18	5,19	5,87	1,17	1,18
Total unrestricted funds	1,18	5,19	5,87	-	183,13
Total funds as per balance sheet	185,75	57,35	39,06	-	225,27

Restricted funds

Wilmore Farm: community fund that aims to nurture the welfare of people and land. Promotes sustainability.

Figwort provides free support and information for those facing unwanted pregnancy or abortion pre and post abortion, miscarriage and baby loss counselling in Southampton.

Wife provides free support and information for those facing unwanted pregnancy as well as pre and post abortion counselling and baby loss counselling.

Fund Asset Reserve: counselling programme support impact impaired by abortion.

Castle School Fund: a UK charity that has been developed to deliver resources for use in local schools, promoting health eating.

Designated funds

The net asset value of fund assets is shown as a separate designated fund. The fund asset reserve £181,08 is for use of Figwort for charitable activity.

10 Related Party Transactions

No Trustee remuneration or expenses during the year (2024 or 2023).

Donations totaling £200 were made in the year to Castle School.