

FOREST GATE COMMUNITY GARDEN

England & Wales · Charity number 1169500

Details

Status Registered

Legal form CIO

Registered 2016-10-05

Register [View on the Charity Commission register](#)

Contact

Address 72B Hampton Road
London
E7 0NU

Phone 07811346722

Email info@fgcommunitygarden.org

Website www.fgcommunitygarden.org

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS RESIDING IN FOREST GATE AND THE SURROUNDING AREA WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, IN PARTICULAR THROUGH THE FACILITATION OF A COMMUNITY GARDENING, GROWING AND VOLUNTEERING PROJECT.

Activities: A community garden for the benefit of the residents of Forest Gate, Newham, London, largely maintained by volunteers. Funds raised provide a community gardener, courses and workshops in gardening or the arts and for it to obtain its necessary administrative and support services.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£45,407	£46,556	-	-
2024-04-05	£35,500	£33,867	-	-
2023-04-05	£53,212	£37,527	-	-
2022-04-05	£66,739	£59,915	-	-
2021-04-05	£25,468	£22,211	-	-

Trustees

Name	Role	Appointed
Myanah Saunders	Chair	2023-07-29
David Simon Rosenberg		2022-07-23
Donna Jayne Stokes		2021-07-10
KERENA FUSSELL		2018-02-25
Kevin Richard Mansell		2019-02-09
Laura Batatota		2024-07-13
MARK GORMAN		2017-02-25
Maureen Egbe		2019-02-09
PETER WILLIAMS		2018-02-25

FOREST GATE COMMUNITY GARDEN

England & Wales - Charity number 1169500

Accounts

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation Charity number 1169500



Trustees' Annual Report for the year ended 5 April 2025

The trustees present their report and financial statement for the year ended 5 April 2025.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Aims of the charity

- To create and maintain green spaces for wildlife, plants and people.
- To support enjoyment and learning about nature
- To promote an inclusive community and nurture wellbeing
- To promote biodiversity and sustainable practices

Activities

The garden is on designated housing land owned by the London Borough of Newham at 136 Earlham Grove, London, E7 9AS and held by FGCG under a peppercorn lease. Planning permission was renewed until April 2029 and the lease was renewed until July 2035.

The charity has 5 independently contracted staff, a Co-ordinator (2 days per week), an Outreach Worker (2 days per week) a Media co-ordinator (1 day per week) an Oversight Gardener (1 hour per week) and an admin. Assistant (3 hours per week). The garden is principally maintained and staffed by volunteers. It is normally open to the public for 14 hours each week over four days. Volunteers work in small teams led by a Garden Host during these hours. Many local groups, including schools, disability groups, health services, arts and other voluntary groups use the site outside public opening hours.

Other activities held in the garden include a number of seasonal activities and celebrations including regular plant sales.

Members of the public on occasion hire the garden for private events.

Grants enable the charity to obtain its necessary administrative and support services (see 'Financial Review' below) and allow it to run other courses and workshops in gardening or the arts. Every effort is made to raise funds locally through plant sales and donations. 2024/5 was a very successful year for the garden - full details of events, successes and challenges can be seen in our [Annual Report](#) on the website.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees obtained an independent scrutiny of the financial statement. Accordingly, they appointed SME Tax Ltd. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. It is attached to this report.

Reserves and going concern

FGCG has instituted a policy for the retention of unrestricted cash balances. It will retain the trustees' estimate of the amounts that could be needed in the next twelve months for staff costs, core costs and other committed costs, net of unutilised grants received and committed grants receivable for the payment of staff costs. This amount has been set at £10,000, the policy being subject to annual review.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell

Mr Peter Williams

Ms Hedy Richards

Mr Mark Gorman

Ms Maureen Egbe

Mr Kevin Richard Mansell

Mr David Rosenberg

Ms Georgia Lindsay (resigned on 13 July 2024) Ms

Donna Stokes (reappointed on 13 July 2024)

Ms Myanah Saunders

Ms Laura Batatota (appointed on July 13 2024)

Ms Lyn Brown (appointed on 13 July 2024 and resigned on 27 March 2025)

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Name: Myanah Saunders
Chair of Trustees

Date 5/11/2025

Financial Report

During the year ended 5 April 2025 the charity changed its accounting basis from the accruals basis to the receipts and payments basis. This change was made as the trustees consider the receipts and payments basis to more appropriately reflect the charity's size and financial transactions, and to simplify financial reporting while maintaining transparency for stakeholders.

The accounts do not include comparative figures for the year ended 5 April 2024 as these were prepared on an accruals basis. Accordingly, the current year's figures are not directly comparable with those of the previous year.

No restatement of prior-year figures has been made, as this is not required under the Charities (Accounts and Reports) Regulations 2008 for receipts and payments accounts and the trustees do not consider that restatement would materially alter users' understanding of the charity's financial performance.

Any significant differences in timing between the two bases (for example, previously recognised accruals or prepayments) have been reviewed by the trustees to ensure that the opening cash balance is correctly stated.

Forest Gate Community Garden CIO
Charity Number: 1169500
Receipts and Payments accounts
Year Ended 5 April 2025

	Unrestricted funds to the nearest	Restricted funds £ to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
Receipts				
Grants	-	39,900	-	39,900
Sales/Donations	4,471	-	-	4,471
Corporate volunteers	125	-	-	125
Give As You Live	65	-	-	65
Hire	405	-	-	405
Other	441	-	-	441
Total Receipts	5,507	39,900	-	45,407
A3 Payments				
Staffing	-	21,661	-	21,661
PPP project	-	16,577	-	16,577
Solar power system	-	786	-	786
Events	-	537	-	537
Street Planters	-	29	-	29
Maintenance, utilities, services	6,966	-	-	6,966
Sub total	6,966	39,590	-	46,556
A4 Asset and investment purchases, (see table)				
None	-	-	-	-
Sub total	-	-	-	-

Total payments	6,966	39,590	-	46,556
Net of receipts/(payments)	- 1,459	310	-	- 1,149
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	-	-	-	-
Cash funds this year end	35,849	24,576	-	60,425
	34,390	24,886	-	59,276

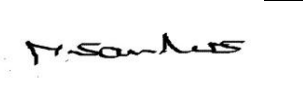
Section B Statement of liabilities at the end of the

assets and period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
	Bank	34,390	24,886	-
	Total cash funds	34,390	24,886	-

to nearest £ to nearest £ to nearest £ **B1 Cash funds**

Signed by one or two trustees on behalf of

Signature	Print Name	Date of approval
	M.Saunders	5/11/2025

Forest Gate Community Graden CIO



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

On accounts for the year ended Set out on	5 April 2025	Charity no (if any)	1169500
pages	3 4		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 5 April 2025.

Responsibilities and basis of report As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Date: 6 November 2025

James Moreno

be reached.

Signed: Name:

Relevant professional qualification(s) or body (if any):

FCCA

Address:

39 Leigh Road

**Section B
Disclosure**

Cobham, Surrey

KT11 2LF

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

During the year, the charity changed its accounting basis from the accruals basis to the receipts and payments basis. I have reviewed the trustees' disclosure of this change, including the explanation of why the accounts have not included prior year figures due to non-comparability, and I am satisfied that the change has been appropriately disclosed.

FOREST GATE COMMUNITY GARDEN

England & Wales - Charity number 1169500

Accounts

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation
Charity number 1169500



Trustees' annual report for the year ended 5 April 2024

The trustees present their report and financial statement for the year ended 5 April 2024.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Activities

The garden is on designated housing land owned by the London Borough of Newham (LBN) at 136 Earlham Grove, London, E7 9AS and held by FGCG under a peppercorn lease with a contractual lease expiry date of 19th May 2025.

LBN's Property Services confirmed on 31 August 2023 that it will not exercise the break clause in the lease before the contractual lease expiry date of 19 May 2025.

FGCG has received an indication from LBN's Property Services that it will consider extending the lease for a further ten years, with LBN having a break clause after three years on twelve months' notice. As at the balance sheet date, the lease documents are yet to be completed.

The charity has no employees and to a large extent the garden is maintained and staffed by volunteer efforts. The garden is normally open to the public for free for a number of hours each week over four days. Volunteers work in small teams as Garden Hosts during these hours.

Grants enable the charity to obtain its necessary administrative and support services (see 'Financial Review' below) and allow it to run other courses and workshops in gardening or the arts.

Other activities held in the garden include a number of seasonal activities and celebrations. Members of the public on occasion hire the garden for events such as birthday parties and art classes.

FGCC will be continue to explore any opportunities that present themselves beyond the garden itself

Financial Review

At 6 April 2023 the charity brought forward deferred income of £17,159 net, being grants received in cash before it provided the specified goods or services. During the year to 5 April 2024, FGCG received grants of £41,443. It recognised total grant revenue of £29,936 in

respect of activities carried out in the year and carried forward £26,572 in respect of specified goods or services to be provided in subsequent years.

At 6 April 2022 the charity brought forward deferred income of £27,611. During the year to 5 April 2023, FGCG received grants of £34,386. It recognised total grant revenue for the year of £43,596 in respect of activities carried out in the year and carried forward £17,159 net in respect of specified goods or services to be provided in subsequent years.

As in previous years, FGCG received grants from a variety of sources, including:

- £10,000 from the London Borough of Newham's People Powered Places (PPP) funds to improve facilities and access in the Community Garden as well as projects such as workshops. FGCG received a further £10,000 in two tranches of £5,000 each on 30 August and 25 October 2024 in order to complete the project
- £10,820 received from City Bridge Trust (2022/2023 £10,957) and £7,516 from the National Lottery Community which have helped fund FGCG's administrative and support services
- Two grants totalling £4,150 from London Catalyst.
- £2,500 from Fairy Water Trust

Revenue recognised in the year included the following amounts of £1,000 and over:

City Bridge Trust	12,708
Co-op	1,225
Our Space	1,339
London Catalyst 1 and 2	4,150
LBN PPP	3,579

Unlike many community gardens, FGCG does not charge annual membership fees but members and supporters are encouraged to make donations. Plant sales, some of which only require donations from the buyer, and similar activities, continue to be successful. In total, these two sources raised £5,564 (2022/2023:£8,433). No Garden Trail was held this year (2022/2023's Trail raised £1,182).

At the end of the year, the charity held cash of £ 60,426 (£47,888 at 5 April 2023), being unrestricted cash of £ 33,854 and restricted cash of £ 26,572 (2023: £30,729 and £17,159 respectively).

The restricted cash balance represents cash received in advance of providing the relevant activities (deferred income). The charity will use these funds to meet its charitable objectives in the year to 5 April 2025 or thereafter. It included the following amounts of £1,000 and over:

City Bridge Trust	6,875
Co-op 2023	1,049
GLA Final	1,039
Lottery 2024	7,516
LBN PPP	6,421
Fairy Water Trust	2,500

In the period from the end of the financial year to the end of December 2024, the FGCG has successfully obtained a further £15,000 in grants.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees obtained an independent scrutiny of the financial statement. Accordingly, they appointed Da-Silva & Associates. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. The report to the trustees is included in the financial statements.

The Independent Examiner has reported that no material matters have come to their attention giving them cause to believe that, in any material respect, accounting records were not kept in respect of the Trust as required by section 130 of the Act; or that the accounts do not accord with those records.

They also reported that they had come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

Reserves and going concern

FGCG has instituted a policy for the retention of unrestricted cash balances. It will retain the trustees' estimate of the amounts that could be needed in the next twelve months for staff costs, core costs and other committed costs, net of unutilised grants received and committed grants receivable for the payment of staff costs. This amount has been set at £15,000, the policy being subject to annual review.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell

Mr Peter Williams

Ms Hedy Richards

Mr Mark Gorman

Ms Maureen Egbe

Mr Kevin Richard Mansell

Mr David Rosenberg

Ms Georgia Lindsay (resigned on 13 July 2024)

Ms Donna Stokes (reappointed on 13 July 2024)

Ms Myanah Saunders

Laura Batatota (appointed on 13 July 2024)

Lyn Brown (appointed on 13 July 2024)

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Name: Myanah Saunders
Chair of Trustees

Date 13/12/2024

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities
Year ended 5 April 2024

	Year ended 5 April 2024			Year ended 5 April 2023		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	£	£	£	£	£	£
Income from:						
Grants	29,936		29,936	43,596		43,596
Other income			-			-
Plant sales and donations		5,564	5,564		9,616	9,616
			-			-
	<u>29,936</u>	<u>5,564</u>	<u>35,500</u>	<u>43,596</u>	<u>9,616</u>	<u>53,212</u>
Expenditure						
Charitable activities	28,874		28,874	36,844		36,844
General expenses		4,993	4,993		328	328
Core expenses			-	354		354
			-			-
	<u>28,874</u>	<u>4,993</u>	<u>33,867</u>	<u>37,199</u>	<u>328</u>	<u>37,527</u>
Net movement in fund:	1,062	571	1,633	6,397	9,288	15,685
Total Funds brought forward (all unrestricted)			32,890			17,205
Total funds carried forward (all unrestricted)			<u>34,523</u>			<u>32,890</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial position
Year ended 5 April 2023

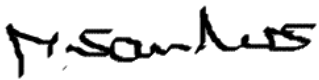
	5 April 2024	5 April 2023
	£	£
Current assets		
cash at bank	60,426	47,888
deferred expenditure	669	2,161
	<u>61,095</u>	<u>50,049</u>
Creditors		
Deferred income	26,572	17,159
Reserves	34,523	32,890
	<u>61,095</u>	<u>50,049</u>

Of the cash held of £ 60,426 , £ 26,572 is restricted and £ 33,854 is unrestricted

Signed on behalf of the charity's trustees

Name

Date



13/12/2024

Myanah Saunders

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2024

Accounting policies

The financial statements have been prepared under the historic cost convention.

Grants

Grants and donations are only included in the Statement of Financial Activities when

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

In the case of performance-related grants, income is recognised to the extent that the charity has provided the specified goods or services, which is usually as the costs of the related activities are incurred.

Forest Gate Community Garden

Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2024

1. Grants and donations recognised in the year

	5 April 2024	5 April 2023
	£	£
City Bridge Trust	12,708	9,738
Co-op 2023	1,225	-
Co-op 2020	-	3,158
Co-op 2021	-	2,295
GLA Green Forest Gate	733	3,000
Heritage	-	631
Flourish	200	-
Forest Gate Arts	347	338
Ashok's Vision	463	945
Our Space	1,339	1,093
London Catalyst 1	3,150	-
London Catalyst 2	1,000	-
One Newham 1	-	500
One Newham 2	1,000	-
Let's get together	1,304	-
Big Help out	500	-
Grow your Own	379	-
Spring Workshops	628	-
Groundwork/Tesco	967	-
LBN PPP	3,579	-
Tesco 21	414	-
Community Assembly Maryland and More Esta	-	1,008
Community assembly Forest Gate South	-	2,166
Evaluation Exchange	-	190
London Nature Trails	-	500

Gateway/crowdfunder

-

6,548

National lottery community fund	-	9,950
Newham conservation volunteers	-	481
Platinum Workshops	-	500
Alma Street	-	100
Big Lottery 2019/2020	-	456
	<u>29,936</u>	<u>43,596</u>

(b) Unrestricted income	5 April 2024	5 April 2023
	£	£
Garden Trail	-	1,440
Donations	5,564	8,176
	<u>5,564</u>	<u>9,616</u>

1(c) Grant income: net movement in funds	5 April 2024	5 April 2023
	£	£

The net increase in funds comprises:

contribution by grantors to administrative exp	200	2,650
plant sales to grantors and volunteer costs	-	2,300
net surpluses less deficits on completed projects	862	1,447
	<u>1,062</u>	<u>6,397</u>

Contribution by grantors to administrative expenses and plant sales and volunteer costs, all included in budgets submitted to grantors, are only recognised on completion and sign off of the project.

2 Deferred income and deferred expenditure

	5 April 2024	5 April 2023
	£	£
<i>Deferred income</i>		
City Bridge Trust	6,875	8,763
<i>deferred income</i>	1,049	-
Fairy Water Trust	2,500	-
Let's Get together	46	-
GLA Green Forest Gate	1,039	2,733
Lottery 2024	7,516	-
Forest Gate Arts	708	463
Goundwork/our space	-	414
Spring Workshops	132	1,055
grow your own	121	1,339
Groundwork UK	33	750
LBN grant	132	500
LBN PPP	6,421	1,000

-	<i>132</i>
<u>26,572</u>	<u>17,149</u>

Deferred expenditure

Newham conservation volunteers	(169)	(169)	
Flourish	-	(1,633)	
London Catalyst 2	-	(359)	
One Newham 2	(500)	-	
	<u>(669)</u>	<u>(2,161)</u>	-
	<u>25,903</u>	<u>14,988</u>	

3. Core expenses

	5 April 2024	5 April 2023
	£	£
<i>restricted</i>		
water supply	(120)	120
Public liability insurance		290
<i>unrestricted</i>		
Public liability insurance	301	
LBN waste management	177	168
Companies House	13	13
	<u>370</u>	<u>591</u>

4. Cash

	unrestricted	restricted	total
	£	£	£
At 5 April 2024	<u>33,854</u>	<u>26,572</u>	<u>60,426</u>
At 5 April 2023	<u>32,890</u>	<u>17,149</u>	<u>47,888</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOREST GATE COMMUNITY GARDEN

I report to the trustees on my examination of the accounts of Forest Gate Community Garden (the Charity) for the year ended 5 April 2024.

Responsibilities and basis of report

The trustees of the organisation are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act). They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.


I report in respect of my examination of the charity's account under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act or
- the accounts do not accord with those records

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 proper understanding of the accounts to be reached.



Eileen Da-Silva FCCA
Da-Silva and Associates
14 Farm Close
Essex
RM 10 9TX

Date: 16th December 2024

FOREST GATE COMMUNITY GARDEN

England & Wales - Charity number 1169500

Accounts

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation

Charity number 1169500

Trustees' annual report for the year ended 5 April 2023

The trustees present their report and financial statement for the year ended 5 April 2023.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Activities

The garden is on designated housing land owned by the London Borough of Newham (LBN) at 136 Earlham Grove, London, E7 9AS. FGCG's lease was renewed on 20 May 2020 for a further 5 years with a break clause exercisable by LBN at any point in the final two years. LBN's Property Services confirmed on 31 August 2023 that it will not exercise the break clause in the lease before the contractual lease expiry date of 19th May 2025.

The charity has no employees and to a large extent the garden is maintained and staffed by volunteer efforts. The garden is normally open to the public for free for a number of hours on Friday, Saturday and Sunday each week.. Volunteers work in small teams as Garden Hosts during these hours.

Funds raised by the charity have enabled it to obtain the services of a community gardener, who also runs free courses in gardening skills and other workshops. Grants enable the charity to obtain its necessary administrative and support services and allows it to run other courses and workshops in gardening or the arts.

Other activities held in the garden include a number of seasonal activities and celebrations. Members of the public on occasion hire the garden for events such as birthday parties and art classes.

FGCC has continued its activities beyond the garden itself, although to a lesser extent than in the previous year as it has not been involved in new Community Assembly projects. Some such projects were completed during the year and revenue recognised accordingly, see Financial Review below

Financial Review

At 6 April 2022 the charity brought forward deferred income of £27,611, being grants received in cash before it provided the specified goods or services. During the year FGCG received grants of £34,386. It recognised total grant revenue of £43,596 in respect of activities carried out in the year and carried forward £17,159 net in respect of specified goods or services to be provided in subsequent years.

At 6 April 2021 the charity brought forward deferred income of £24,290. During the year FGCG received grants of £62,869. It recognised total grant revenue for the year of £60,616 in respect of activities carried out in the year and carried forward £27,611 net in respect of specified goods or services to be provided in subsequent years.

As in previous years, FGCG received grants from a variety of sources, including local government (including the Greater London Authority and the London Borough of Newham), various lottery funds and private sector grants.

The revenue recognised in 2022/2023 included the following:

Community Assembly (Henniker Point) (1)	1,000
Community Assembly (planters for Forest Gate South) (1)	2,166
GLA (Green Forest Gate)	3,000
City Bridge Trust	9,738
Gateway Housing Association/ Crowdfunder (2)	6,548
Co-op 2020 and 2021	5,453
National Lottery Community Fund	9,950
Groundwork/Our Space	1,093
Smaller grants (less than £1,000)	4,649

1. Income of £3,166 was recognised from Newham Council's Community Assembly projects. Of this, £2,915 was received in the year ended 5 April 2022 in advance of work being done. In 2021/2022, FGCG recognised income of about £33,000 from Community Assembly projects.
2. The hoardings around the garden were severely storm damaged in February 2022 and has been replaced by a chain link fence that was completed in 2022/2023. £5,583 was brought forward at 5 April 2022 and the additional funds of £965 received in 2022/2023 came from Gift Aid on Crowdfunder donations.

Unlike many community gardens, FGCG does not charge annual membership fees but members and supporters are encouraged to make donations. Plant sales, some of which only require donations from the buyer, and similar activities, continue to be successful. In total, these two sources raised more than in previous years (2022/2023:£8,433, 2021/2022: £6,124). An additional £1,182 was raised from the Garden Trail held in June 2023.

At the end of the year, the charity held cash of £47,888 (£43,574 at 5 April 2022), being unrestricted cash of £30,729 and restricted cash of £17,159 (2022: £16,621 and £26,953 respectively).

The restricted cash balance represents cash received in advance of providing the relevant activities. The charity will use these funds to meet its charitable objectives in the year to 5 April 2024 or thereafter. It included the following amounts of £1,000 and over:

City Bridge Trust	8,763
Community Assembly Forest Gate South planters	1,916
Community Assembly Maryland	1,000
GLA Green Forest Gate	2,733
Tesco 2021	1,339
Forest Gate Arts	1,055
Groundwork UK	1,000

At 6 April 2022 deferred expenditure included amounts in respect of grants given by City Bridge Trust (£7,544), the Co-op (£9,839), Gateway/Crowdfunder (£5,583), the Greater London Authority (£4,033), Tesco (£1,000) and £2,916 in respect of Community Assembly projects.

In the period from the end of the financial year to the end of December 2023, the FGCG has successfully obtained a further £20,000 in grants, some of which may relate to activities in the year ended 5 April 2025.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees obtained an independent scrutiny of the financial statement. Accordingly, they appointed Mr Michael Webb, a member of the Chartered Institute of Public Finance and Accountancy, as Independent Examiner to carry out a review of these financial statements. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. His report to the trustees is included in the financial statements.

The Independent Examiner has reported that no material matters have come to his attention giving him cause to believe that, in any material respect, accounting records were not kept in respect of the Trust as required by section 130 of the Act; or that the accounts do not accord with those records.

He also reported that he had come across no other matters in connection with the examination to which attention should be drawn in his report in order to enable a proper understanding of the accounts to be reached.

Going concern

Following the emergence and spread of the coronavirus, as well as its financial effects, the Trustees have considered its effects on the activities of the charity and believe there are sufficient funds available for it to continue.

The charity does not have a policy regarding the maintenance of reserves. It has been able to meet its charitable objectives through the use of volunteers, through arrangements for specific projects and services when they can be funded by grants, and donations in cash. The Trustees

regularly monitor the unrestricted cash held by the charity to ensure that it is sufficient to meet its staff costs, should it be unable to obtain grants that are available to meet such costs, as well as central costs such as insurance and waste disposal, assuming that there is no grant funding available to meet such costs. The trustees will reconsider this should circumstances change.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell

Mr Peter Williams (resigned and reappointed on 29 July 2023)

Ms Hedy Richards

Mr Mark Gorman (resigned and reappointed on 29 July 2023)

Ms Maureen Egbe

Mr Kevin Richard Mansell (resigned and reappointed on 29 July 2023)

Mr David Rosenberg

Ms Georgia Lindsay

Ms Donna Stokes

Ms Myanah Saunders (appointed as a trustee on 29 July 2023 and nominated acting Chair at the AGM on that date)

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Name Myanah Saunders

Date 30/01/2024

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities
Year ended 5 April 2023

	notes	Year ended 5 April 2023			Year ended 5 April 2022		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Income from:							
Grants	1(a)	43,596		43,596	60,616	-	60,616
Other income	1(b)			-			-
Plant sales and donations		-	9,616	9,616	-	6,124	6,124
		<u>43,596</u>	<u>9,616</u>	<u>53,212</u>	<u>60,616</u>	<u>6,124</u>	<u>66,739</u>
Expenditure							
Charitable activities		36,844		36,844	58,890	-	58,890
General expenses		-	328	328	-	436	436
Core expenses		354	-	354	165	423	588
		<u>37,199</u>	<u>328</u>	<u>37,527</u>	<u>59,055</u>	<u>859</u>	<u>59,915</u>
Net movement in funds	1(b)	6,397	9,288	15,686	1,560	5,264	6,825
Total Funds brought forward (all unrestricted)				17,205			10,381
Total funds carried forward (all unrestricted)				<u>32,891</u>			<u>17,205</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial position
Year ended 5 April 2023

		05-Apr-23 £	05-Apr-22 £
Current assets			
cash at bank	4	47,888	43,574
deferred expenditure	2	2,161	1,242
		<u>50,049</u>	<u>44,816</u>
Creditors			
Deferred income	2	17,159	27,611
Reserves		32,890	17,205
		<u>50,049</u>	<u>44,816</u>

Of the cash held of £47,888, £17,159 is restricted and £30,729 is unrestricted

Signed on behalf of the charity's trustees

Name

M. Saunders

Myanah Saunders

Date

30/01/2024

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2023

Accounting policies

The financial statements have been prepared under the historic cost convention.

Grants

Grants and donations are only included in the Statement of Financial Activities when

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

In the case of performance-related grants, income is recognised to the extent that the charity has provided the specified goods or services, which is usually as the costs of the related activities are incurred.

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements
Year ended 5 April 2023

1. Grants and donations recognised in the year
(a) Grant income

	05/04/2023	05/04/2022
	£	£
Community Assembly Maryland Henniker Point	1,000	-
LL More Estate	8	4,992
One Newham	500	-
Evaluation Exchange	190	-
London Nature Trails	500	-
Gateway/crowdfunder	6,548	5,299
community assembly FGS	2,166	14,084
City Bridge Trust	9,738	1,956
Co-op 2020	3,158	1,017
Co-op 2021	2,295	827
GLA Green Forest Gate	3,000	13,911
Green Shoots	-	272
Heritage	631	-
National lottery community fund	9,950	1,203
Forest Gate Arts	338	-
Ashok's vision	945	-
Goundwork/our space	1,093	-
Newham conservation volunteers	481	-
Platinum Workshops	500	-
Alma Street	100	1,415
Aspers	-	279
Big Lottery 2019/2020	456	8,968
Carpenters	-	350
Helping Hands	-	652
Loss Project	-	1,600
Lottery Community Fund	-	1,844
Right to thrive	-	32
SFG training (Carpenters)	-	1,328
Tesco 2021	-	586
	<u>43,596</u>	<u>60,615</u>

Notes to the financial statements
Year ended 5 April 2023

(b) Unrestricted income

	05-Apr-23	05-Apr-22
	£	£
Unrestricted income		
Donations from Garden Trail	1,440	-
Donations at plant sales and garden celebrations, garden hire and sur	3,181	3,812
Other donations	4,995	2,312
	<u>9,616</u>	<u>6,124</u>

1(c) Grant income: net movement in restricted funds

	05-Apr-23	05-Apr-22
	£	£
The net increase in restricted funds comprises:		
contribution by grantors to administrative expenses	2,650	-
plant sales and volunteer costs	2,300	-
net surpluses less deficits on completed projects	1,447	1,560
	<u>6,397</u>	<u>1,560</u>

Contribution by grantors to administrative expenses and plant sales and volunteer costs, all included in budgets submitted to grantors, are only recognised on completion and sign off of the project.

2 Deferred income and deferred expenditure

	05-Apr-23	05-Apr-22
	£	£
Alma Street	-	100
Big lottery 2021/2022	-	456
City Bridge Trust	8,763	7,544
Co-op 2020	-	2,295
Co-op 2021	-	3,158
Community Assembly Forest Gate South planters	-	1,916
Community Assembly Maryland	-	1,000
Gateway/crowdfunder	-	5,583
GLA Green Forest Gate	2,733	4,033
Green Shoots	-	631
Ashok's vision	463	481
Tesco 2021	1,339	414
Forest Gate Arts	1,055	-
Goundwork/our space	414	-
Spring Workshops	760	-
grow your own	500	-
Groundwork UK	1,000	-
LBN grant	132	-
Total deferred income	<u>17,159</u>	<u>27,611</u>
deferred expenditure		
Newham conservation volunteers	(169)	-
Flourish	(1,633)	-
London Catalyst 1	(159)	-
welcome project	(200)	-
Community Assembly More Estate	-	(1,242)
	<u>(2,161)</u>	<u>(1,242)</u>
	<u>14,998</u>	<u>26,369</u>

Notes to the financial statements
Year ended 5 April 2023

3. Core expenses

	05-Apr-23	05-Apr-22
	£	£
restricted		
LBN waste management	-	165
water supply	120	-
Public liability insurance	290	-
unrestricted		
Public liability insurance	-	410
LBN waste management	168	-
Companies House	13	13
	<u>591</u>	<u>588</u>

4. Cash

	unrestricted	total
	£	£
At 5 April 2023	<u>32,890</u>	<u>47,888</u>
At 5 April 2022	<u>17,205</u>	<u>43,574</u>

Independent examiner's report to the trustees of the Forest Gate Community Garden CIO

I report to the trustees on my examination of the accounts of the Forest Gate Community Garden CIO (FGCG) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the FGCG you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

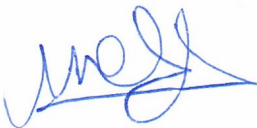
Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: Michael Edward Webb

Relevant professional qualification or membership of professional bodies (if any):

Chartered Institute of Public Finance and Accountancy (CIPFA)

Address: 24 Albany Road, Manor Park, London E12 5BE

Date: 27th January 2024

FOREST GATE COMMUNITY GARDEN

England & Wales - Charity number 1169500

Accounts

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation
Charity number 1169500

Trustees' annual report for the year ended 5 April 2022

The trustees present their report and financial statement for the year ended 5 April 2022.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Activities

The garden is on designated housing land owned by the London Borough of Newham at 136 Earlham Grove, London, E7 9AS. FGCG's lease was renewed on 20 May 2020 for a further 5 years. At any point after the third anniversary of the renewal date, FGCG may be required to vacate the site on being given three months' notice. Should notice be given in the twelve months from the date of signature, it would have no effect on these financial statements.

The charity has no employees and to a large extent the garden is maintained and staffed by volunteer efforts. The garden is normally open to the public for free for a number of hours each week, usually over three days in summer and two days in winter. Volunteers work in small teams as Garden Hosts during these hours.

Funds raised by the charity have enabled it to obtain the services of a community gardener, who also runs free courses in gardening skills and other workshops. Grants enable the charity to obtain its necessary administrative and support services and allows it to run other courses and workshops in gardening or the arts.

Other activities held in the garden include a number of seasonal activities and celebrations. Hires by members of the public for events such as birthday parties and art classes have resumed although they are at a low level.

FGCC has continued its activities beyond the garden itself.

During the year, FGCG was able to obtain grants from the Greater London Authority and from Newham Council's Community Assembly funds to carry out various projects to improve our local area. These have included large planters in the low traffic neighbourhoods and on our local main road, greening a rather bleak local estate, and building and planting beds and at a local pedestrian bridge that was notorious for litter and domestic fly tipping. FGCG recognised income of about £33,000 for work done on these projects during the year (see 'Financial Review' below). These funds do not contain elements to meet FGCG's central and staff costs and the ongoing activities of the Garden itself are unlikely to be much affected if similar funds are not obtained in subsequent years.

Financial Review

At 6 April 2021 the charity brought forward deferred income of £24,290, being grants received in cash before it provided the specified goods or services. During the year FGCG received grants of £62,869. It recognised total grant revenue for the year of £69,616 in respect of activities carried out in the year and carried forward £27,611 net in respect of specified goods or services to be provided in subsequent years.

At 6 April 2020, the charity had deferred income of £17,473. During 2020/2021, FGCG received grants of £29,757, recognised grant revenue of £21,600 and at 5 April 2019 carried forward restricted cash of £24,290 in respect of specified goods or services to be provided in subsequent years.

As in previous years, FGCG received grants from a variety of sources, including local government (the Greater London Authority and the London Borough of Newham, particularly its Community Assembly funds), various lottery funds and private sector grants.

The revenue recognised in 2021/2022 included the following:

Community Assembly (planters for Forest Gate South)	14,084
Community Assembly (More Estate)	4,992
Other Newham grants	2,928
GLA Green Forest Gate	13,911
Big lottery 2021/2022	8,968
City Bridge Trust	1,956
Gateway Housing Association/ Crowdfunder*	5,299
Co-op 2020 and 2021	1,843
National Lottery Community Fund	1,203
Lottery Community Fund	1,844
Smaller grants (less than £1,000)	3,588

- In November 2021, FGCG received funds of £6,538 towards replacing the hoardings around the Community Garden site. The hoardings were severely damaged in February 2022 by storm Eunice. Prior to the end of the financial year, an additional £4344 was raised on Crowdfunder in order to replace the hoardings with a chain link fence. The income reflects the work done before 5 April 2022.

The fence replacement was completed in 2022/2023.

Unlike many community gardens, FGCG does not charge annual membership fees but members and supporters are encouraged to make donations. Plant sales, some of which only require donations from the buyer, and similar activities, continue to be successful. In total, these two sources raised more than in previous years (2021/2022: £6,124; 2020/2021: £3,868).

At the end of the year, the charity held cash of £43,574 (£34,496 at 5 April 2021), being unrestricted cash of £16,621 and restricted cash of £26,953 (2021: £10,381 and £24,115 respectively).

The restricted cash balance represents cash received in advance of providing the relevant activities. The charity will use these funds to meet its charitable objectives in the year to 5 April 2023 or thereafter. It included the following amounts of £1,000 and over:

City Bridge Trust	7,544
Co-op 2020 and 2021	9,839
Community Assembly Forest Gate South planters	1,916
Community Assembly Maryland	1,000
Gateway/Crowdfunder	5,583
GLA Green Forest Gate	4,033

At 6 April 2021 deferred expenditure included amounts in respect of grants given by the Co-op (£4,403), various lotteries (£10,627), the Greater London Authority (£5,944) Tesco (£1,000) and approximately £2,000 in respect of various grants from the London Borough of Newham.

In the period from the end of the financial year to the end of September 2022, the FGCG has successfully obtained a further £25,000 in grants, some of which may relate to activities in the year ended 5 April 2024.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees obtained an independent scrutiny of the financial statement. Accordingly, they appointed Mr Michael Webb, a member of the Chartered Institute of Public Finance and Accountancy, as Independent Examiner to carry out a review these financial statements. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. His report to the trustees is included in the financial statements.

The Independent Examiner has reported that no material matters have come to his attention giving him cause to believe that, in any material respect, accounting records were not kept in respect of the Trust as required by section 130 of the Act; or that the accounts do not accord with those records.

He also reported that he had come across no other matters in connection with the examination to which attention should be drawn in his report in order to enable a proper understanding of the accounts to be reached.

Going concern

Following the emergence and spread of the coronavirus, as well as its financial effects, the Trustees have considered its effects on the activities of the charity and believe there are sufficient funds available for it to continue.

The charity does not have a policy regarding the maintenance of reserves. It has been able to meet its charitable objectives through the use of volunteers, through arrangements for specific projects and services when they can be funded by grants, and donations in cash. The Trustees regularly monitor the unrestricted cash held by the charity to ensure that it is sufficient to meet its staff costs, should it be unable to obtain grants that are available to meet such costs, as well as central costs such as insurance and waste disposal, assuming that there is no grant funding available to meet such costs. The trustees will reconsider this should circumstances change.

The garden is open to visitors and volunteers whenever this is possible under the regulations and has undertaken a risk assessment, regularly updated, that addresses the practices and policies undertaken to minimise the risks of infection by those who visit the site.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell
Mr Peter Williams
Ms Hedy Richards
Mr Mark Gorman
Mr Michael Clarke
Mr Michael Adefuye (resigned 23 July 2022)
Ms Maureen Egbe (resigned and reappointed 23 July 2022)
Mr Kevin Richard Mansell
Mr David Rosenberg (appointed 23 July 2022)
Ms Georgia Lindsay
Ms Donna Stokes

At the FGCG's AGM on 10 July 2021, Michael Adefuye resigned as a Trustee and David Rosenberg was appointed. Ms Maureen Egbe retired by rotation and was reappointed by the members.

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



30th January 2023

Name

Date

Kerena Fussell

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities
Year ended 5 April 2022

	Year ended 5 April 2022			Year ended 5 April 2021		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:						
Grants	60,616	-	60,616	21,600	-	21,600
Other income	-	-	-	-	-	-
Plant sales and donations	-	6,124	6,124	-	3,868	3,868
	<u>60,616</u>	<u>6,124</u>	<u>66,739</u>	<u>21,600</u>	<u>3,868</u>	<u>25,468</u>
Expenditure						
Charitable activities	58,890	-	58,890	21,866	-	21,866
General expenses	-	436	436	-	181	181
Core expenses	165	423	588	-	165	165
	<u>59,055</u>	<u>859</u>	<u>59,915</u>	<u>21,866</u>	<u>346</u>	<u>22,211</u>
Net movement in funds	1,560	5,264	6,825			3,257
Total Funds brought forward (all unrestricted)			10,381			7,124
Total funds carried forward (all unrestricted)			<u>17,205</u>			<u>10,381</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial position
Year ended 5 April 2022

05-Apr-22 5 April 2021

cash at bank	43,574	34,496
deferred expenditure	1,242	174
	<u>44,816</u>	<u>34,670</u>
Creditors		
Deferred income	27,611	24,290
Reserves	17,205	10,381
	<u>44,816</u>	<u>34,670</u>

Of the cash held of £43,574, £26,953 is restricted and £16,621 is unrestricted

Name

Date 30th January 2023



Kerena Fussell
Chair

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2021

Accounting policies

The financial statements have been prepared under the historic cost convention.

Grants

Grants and donations are only included in the Statement of Financial Activities when

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

In the case of performance-related grants, income is recognised to the extent that the charity has provided the specified goods or services, which is usually as the costs of the related activities are incurred.

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2022

1. Grants and donations recognised in the year

(a) Grant income

	5 April 2022	5 April 2021
Alma Street	1,415	
Aspers	279	
Big Lottery 2019/2020	8,968	7,488
Big lottery 2021/2022		576
Blooming Forest Gate		535
Carpenters	350	
City Bridge Trust	1,956	
Co-op 2020	1,017	391
Co-op 2021	827	410
community assembly FGS	14,084	
Garfield Weston		2,500
Gateway/crowdfunder	5,299	
GLA Green Forest Gate	13,911	6,850
Green Shoots	272	
Helping Hands	652	
LL More Estate	4,992	
Loss Project	1,600	
Lottery Community Fund	1,844	
National lottery community fund	1,203	1,227
Postcode lottery		540
Right to thrive	32	
Right to thrive		826
SFG training (Carpenters)	1,328	
Tesco 2021	586	257
	<u>60,616</u>	<u>21,600</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2022

(b) Deferred income

	5 April 2022	5 April 2021
		£
Alma Street	100	3,312
Aspers	-	1,091
Big lottery 2021/2022	456	279
City Bridge Trust	7,544	481
Co-op 2020	2,295	652
Co-op 2021	3,158	903
Community Assembly Forest Gate South plant	1,916	1,203
Community Assembly Maryland	1,000	9,424
Gateway/crowdfunder	5,583	1,000
GLA Green Forest Gate	4,033	5,944
Green Shoots	631	-
National lottery community fund	-	-
Newham conservation volunteers	481	-
Tesco 2021	414	-
Total deferred income	<u>27,611</u>	<u>24,290</u>

Grants are deferred to the extent that the specified activities have yet to be performed.

(c) Deferred Expenditure

Community Assembly More Estate	1,242	
Right to Thrive		<u>174</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements
Year ended 5 April 2021

(d) Unrestricted grant income

	5 April 2022	5 April 2021
	£	£
Unrestricted grant income		
Garden Trail	-	-
Donations	2,312	825
Plant sales and garden hire	3,812	3,043
	<u>6,124</u>	<u>3,868</u>

2. Core expenses

	05-Apr-22	05-Apr-21
	£	£
<i>restricted</i>		
Public liability insurance	165	410
<i>unrestricted</i>		
Public liability insurance	410	-
LBN waste management		165
Companies House	13	13
	<u>588</u>	<u>588</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements
Year ended 5 April 2022

3. Cash

	restricted £	unrestricted £	total £
At 5 April 2022	<u>26,369</u>	<u>17,205</u>	<u>43,574</u>
At 5 April 2021	<u>24,115</u>	<u>10,381</u>	<u>34,496</u>

Independent examiner's report to the trustees of the Forest Gate Community Garden CIO

I report to the trustees on my examination of the accounts of the Forest Gate Community Garden CIO (FGCG) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the FGCG you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: Michael Edward Webb

Relevant professional qualification or membership of professional bodies (if any):
Chartered Institute of Public Finance and Accountancy (CIPFA)

Address: 24 Albany Road, Manor Park, London E12 5BE

Date: 25th January ~~2022~~ 2023

FOREST GATE COMMUNITY GARDEN

England & Wales - Charity number 1169500

Accounts

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation

Charity number 1169500

Trustees' annual report for the year ended 5 April 2021

The trustees present their report and financial statement for the year ended 5 April 2021.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Activities

The garden is on designated housing land owned by the London Borough of Newham at 136 Earlham Grove, London, E7 9AS. FGCG's lease was renewed on 20 May 2020 for a further 5 years. At any point after the third anniversary of the renewal date, FGCG may be required to vacate the site on being given three months' notice.

The charity has no employees and to a large extent the garden is maintained and staffed by volunteer efforts. The garden is normally open to the public for free for a number of hours each week, usually over three days in summer and two days in winter. Volunteers work in small teams as Garden Hosts during these hours. Since March 2020, access has been affected by the coronavirus pandemic although the Trustees have attempted to keep the garden open as much as possible to visitors and volunteers in compliance with the regulations then in force.

Funds raised by the charity have enabled it to obtain the services of a community gardener, who also runs free courses in gardening skills and other workshops. Grants enable the charity to obtain its necessary administrative and support services and would normally allow it to run other courses and workshops in gardening or the arts.

Other activities held in the garden have been seriously curtailed. In prior years the garden has been host to a number of seasonal activities and celebrations. Hires by members of the public for events such as birthday parties and art classes have also been restricted.

FGCC is also expanding its activities beyond the garden itself, e.g. through receiving funding for planters in the local Low Traffic Neighbourhood and local greening projects. Progress on all of these projects has been slowed by the pandemic but they should be able to proceed once restrictions are lifted.

Financial Review

At 6 April 2020 the charity brought forward deferred income of £17,473, being grants received in cash before it has provided the specified goods or services. During the year FGCG received grants of £29,757. It recognised total grant revenue for the year of £21,600 in respect of activities carried out in the year and carried forward £24,290 in respect of specified goods or services to be provided in subsequent years.

At 6 April 2019, the charity had deferred income of £375. During 2019/2020, FGCG received grants of £32,465, recognised grant revenue of £14,000. and carried forward and at 5 April 2019 carried forward restricted cash of £17,473 in respect of specified goods or services to be provided in subsequent years.

As in previous years, FGCG received grants from a variety of sources, including local government (the Greater London Authority and the London Borough of Newham), various lottery funds and private sector grants. The revenue recognised in 2020/2021 included the following:

	£
GLA Green Forest Gate	6,850
Right to thrive	826
Green Shoots	257
Blooming Forest Gate	535
National lottery community fund	1,227
Big lottery 2021/2022	576
Big Lottery 2019/2020	7,488
Postcode Lottery	540
Garfield Weston	2,500
Co-op 2020	391
Co-op 2021	410

Unlike many community gardens, FGCG does not charge annual membership fees but members and supporters are encouraged to make donations that totalled £825 (2019/2020: £1,118). However, plant sales and similar activities proved to be lockdown successes, raising more than in previous years (2020/2021: £3,043; 2019/2020: £2,484). In June 2019 the charity also raised £3,913 from a 'Garden Trail' in which more than 20 local gardens were opened to the public.

At the end of the year, the charity held cash of £ 34,496 (£24,597 at 5 April 2020), being unrestricted cash of £10,381 and restricted cash of £ 24,115 (2020: £17,473 and £7,124 respectively).

The restricted cash balance represents cash received in advance of providing the relevant activities and included amounts in respect of grants given by the Co-op (£4,403), various lotteries (£10,627), the Greater London Authority (£5,944) Tesco (£1,000) and approximately £2,000 in respect of various grants from the London Borough of Newham. The charity will use these funds to meet its charitable objectives in the year to 5 April 2022 or thereafter.

At 5 April 2019 restricted cash balance comprised deferrals totalling £17,473, including approximately £8,000 from various lottery funds, £3,700 from the Co-op and about £5,500 from local authorities.

In the period after the end of the financial year, FGCG has successfully obtained a further £29,500 in grants that will fund the costs over the next three years, to May 2024, of its administrative co-ordinator and gardener.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees were obliged to obtain an independent scrutiny of the financial statement. Accordingly, they appointed Mr Michael Webb, a member of the Chartered Institute of Public Finance and Accountancy, as Independent Examiner to carry out a review these financial statements. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. His report to the trustees is included in the financial statements.

The Independent Examiner has reported that no material matters have come to his attention giving him cause to believe that, in any material respect, accounting records were not kept in respect of the Trust as required by section 130 of the Act; or that the accounts do not accord with those records.

He also reported that he had come across no other matters in connection with the examination to which attention should be drawn in his report in order to enable a proper understanding of the accounts to be reached.

Going concern

Following the emergence and spread of the coronavirus, as well as its financial effects, the Trustees have considered its effects on the activities of the charity and believe there are sufficient funds available for it to continue.

The charity does not have a policy regarding the maintenance of reserves. It has been able to meet its charitable objectives through the use of volunteers, through arrangements for specific projects and services when they can be funded by grants, and donations in cash. The Trustees regularly monitor the unrestricted cash held by the charity to ensure that it is sufficient to meet central costs such as insurance and waste disposal, assuming that there is no grant funding available to meet such costs. The trustees will reconsider this should circumstances change.

The garden is open to visitors and volunteers whenever this is possible under the regulations and has undertaken a risk assessment, regularly updated, that addresses the practices and policies undertaken to minimise the risks of infection by those who visit the site.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell
Mr Peter Williams

Ms Hedy Richards
Mr Mark Gorman
Mr Michael Clarke
Mr Michael Adefuye
Ms Maureen Egbe
Mr Kevin Richard Mansell

At the FGCG's AGM on 10 July 2021, Michael Clarke resigned as a Trustee while Kerena Fussell and Hedy Richards retired by rotation and were reappointed by the members.

In addition, Georgia Lindsay and Donna Stokes were appointed as Trustees by the members.

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



10.12.21

Name

Date

Kerena Fussell

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities

Year ended 5 April 2021

	Notes	Year ended 5 April 2021			Year ended 5 April 2020		Total £
		Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	
Income from:							
Grants	1(a)	21,600	-	21,600	14,000	-	14,000
Garden Trail	1(c)	-	-	-	-	3,913	3,913
Donations	1(c)	-	825	825	-	1,118	1,118
Sales, garden hire and similar activities		-	3,043	3,043	-	2,484	2,484
		<u>21,600</u>	<u>3,868</u>	<u>25,468</u>	<u>14,000</u>	<u>7,515</u>	<u>21,514</u>
Expenditure							
Charitable activities		21,866	-	21,866	12,975	-	12,975
General expenses		-	181	181	-	704	704
Core expenses	1(d)	-	165	165	-	583	583
Staff costs		-	-	-	-	5,696	5,696
		<u>21,866</u>	<u>346</u>	<u>22,211</u>	<u>12,975</u>	<u>6,983</u>	<u>19,958</u>
Net movement in funds				3,257			1,556
Total Funds brought forward (all unrestricted)				7,124			5,568
Total funds carried forward (all unrestricted)				<u>10,381</u>			<u>7,124</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of Financial Position
Year ended 5 April 2021

	Notes	5 April 2021	5 April 2020
		£	£
Cash at bank	2	34,496	24,597
Deferred expenditure	1(b)	174	-
		<u>34,670</u>	<u>24,597</u>
Creditors			
Deferred income	1(b)	24,290	17,473
Reserves		10,381	7,124
		<u>34,670</u>	<u>24,597</u>

Signed on behalf of the trustees



09.12.21

Kerena Fussell

Date

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2021

Accounting policies

The financial statements have been prepared under the historic cost convention.

Grants

Grants and donations are only included in the Statement of Financial Activities when

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

In the case of performance-related grants, income is recognised to the extent that the charity has provided the specified goods or services, which is usually as the costs of the related activities are incurred.

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements
Year ended 5 April 2021

1. Grants and donations recognised in the year
(a) Grant income

	5 April 2021	5 April 2020
	£	£
GLA Green Forest Gate	6,850	-
Right to thrive	826	-
Garfield Weston	2,500	-
National lottery community fund	1,227	-
Green Shoots	257	-
Blooming Forest Gate	535	-
Big lottery 2021/2022	576	-
Big Lottery 2019/2020	7,488	2,512
Co-op	391	2,727
Co-op 2021	410	-
Thorogood Gardens	-	121
Woodward Trust	-	1,000
UEL (Community Knowledge Exchange)	-	2,000
Aspers	-	719
Postcode lottery	540	1,460
LBN Go for it (plant nursery)	-	2,000
Aviva	-	1,000
Garden Trail	-	210
Welcoming Winter	-	250
	<u>21,600</u>	<u>14,000</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2021

(b) Deferred income

	5 April 2021	5 April 2020
	£	£
Co-op 2020	3,312	3,703
Co-op 2021	1,091	-
Aspers	279	279
Postcode lottery	-	540
Lottery	-	7,488
GLA Green Forest Gate	5,944	2,794
Newham conservation volunteers	481	481
Helping Hands	652	652
Bloomin' Forest Gate	-	535
Green Shoots	903	1,000
LBN Go for it (plant nursery)	-	-
Aviva	-	-
National lottery community fund	1,203	-
Big lottery 2021/2022	9,424	-
Tesco 2021	1,000	-
Total deferred income	<u>24,290</u>	<u>17,473</u>

Grants are deferred to the extent that the specified activities have yet to be performed.

Deferred Expenditure

Right to Thrive	<u>174</u>	<u>-</u>
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Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2021

(c) Unrestricted grant income

	5 April 2021	5 April 2020
	£	£
Unrestricted grant income		
Garden Trail	-	3,913
Donations	825	1,118
Plant sales and garden hire	3,043	2,484
	<u>3,868</u>	<u>7,515</u>

As at the beginning of the previous financial year, FGCG had little in the way of grants from which to pay individuals for the provision of ongoing services ('staff costs'). During summer 2020, staff costs of £5,696 were paid from unrestricted cash.

Thereafter, and in the current year, these costs have been met from appropriate grants.

(d) Core expenses

	5 April 2021	5 April 2020
	£	£
restricted		
Public liability insurance	410	-
unrestricted		
Public liability insurance	-	410
LBN waste management	165	160
Companies House	13	13
	<u>588</u>	<u>583</u>

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements
Year ended 5 April 2021

2. Cash

	restricted £	unrestricted £	total £
At 5 April 2021	24,115	10,381	34,496
<i>At 5 April 2020</i>	<i>17,473</i>	<i>7,124</i>	<i>24,597</i>

Independent examiner's report to the trustees of the Forest Gate Community Garden CIO

I report to the trustees on my examination of the accounts of the Forest Gate Community Garden CIO (FGCG) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the FGCG you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

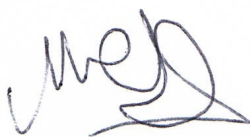
Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: Michael Edward Webb

Relevant professional qualification or membership of professional bodies (if any):
Chartered Institute of Public Finance and Accountancy (CIPFA)

Address: 24 Albany Road, Manor Park, London E12 5BE

Date: 6th December 2021

Independent examiner's report to the trustees of the Forest Gate Community Garden CIO

I report to the trustees on my examination of the accounts of the Forest Gate Community Garden CIO (FGCG) for the year ended 5 April 2021.

Responsibilities and basis of report

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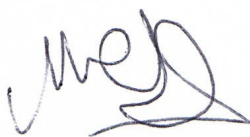
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Signed:



Name: Michael Edward Webb

Relevant professional qualification or membership of professional bodies (if any):
Chartered Institute of Public Finance and Accountancy (CIPFA)

Address: 24 Albany Road, Manor Park, London E12 5BE

Date: 6th December 2021