

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 | | |
|--|-------|-------------------------|--------------|---------------|-------------------------|--------------|---------------|
| | | Restricted | Unrestricted | Total | Restricted | Unrestricted | Total |
| | | £ | £ | £ | £ | £ | £ |
| 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
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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> |

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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> |
|-----------------|------------|----------|

Forest Gate Community Garden
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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.

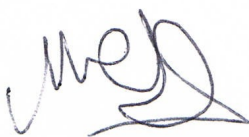
Independent examiner's statement

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.

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2. the accounts do not accord with those records.

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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