

Our Annual Report

2022/23



Legal and administrative information

Charity name: Tuppenny Barn Education Limited
(Company Limited by Guarantee)

Charity number: 1172846

Company registration number: 07593594

Start of financial period: 1st May 2022

End of financial period: 30th April 2023

Trustees at 30th April 2023
(also Directors under company law):

Carla Allen

Jonathan Clark (appointed 21st November 2022)

Adrian Pert

Tracie Bangert

David Holmes

Sarah Parker-Jervis (Board Secretary)

Registered address:

Main Road, Southbourne, Hampshire PO10 8EZ

Date of incorporation: 6th April 2011

Governing document: Memorandum and Articles of Association

Bankers: National Westminster Bank PLC

Independent Examiner:

Independent Examiners Ltd,
Unit 2, The Broadbridge Business Centre,
Delling Lane, Bosham,
West Sussex PO18 8NF

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Photo Caring for the young carers, our 'Sunflowers' group.

Annual Report and Accounts

The Trustees, who are also the Directors for the purposes of company law, present their report and financial statements of the charity for the year ended 30th April 2023.

Structure, governance and management

Constitution

Tuppenny Barn Education Limited ("the Charity") is a charitable company limited by guarantee incorporated on 6th April 2011 with no share capital and registered as a charity on 3rd May 2017. The objects and powers of the Charity are set out in its Articles of Association.

Recruitment and Appointment of Trustees

The Board of Trustees provides the strategic leadership for the Charity. All members give their time voluntarily and receive no benefits from the Charity. The Board meets bi-monthly and the CEO and the Directors of Tuppenny Barn Organics also attend the meetings.

Trustee selection is based on whether an individual has either specific qualifications or life skills that will benefit the Charity. Examples include experience in education, business or running a charitable organisation. Trustees are offered external training on their legal responsibilities.

Organisational Structure

Employees

Staff members are recruited for specific skills, such as education, fundraising, horticulture or administration. However, of equal importance is belief in the core values of the Charity. The CEO, with input from the Board of Trustees, makes all recruitment decisions and all staff that supervise children and vulnerable adults are subject to DBS vetting.



Volunteers

Volunteers at Tuppenny Barn continue to supplement the work of the salaried staff, similar to most other small charities. It is acknowledged that the Charity could not continue to operate as it does today without this vital support. The number of volunteers continues to increase and during the reporting period there were 74 regular members.

Relationships

The Charity received donations from its trading subsidiary, Tuppenny Barn Organics Limited (TBO). This sister organisation seed funded the Charity and manages the organic smallholding where the Charity is based, engaging in various trading activities to support the Charity. The shop and VegBag scheme are part of these activities.

Photo Making bouquets for our Open Day.

Risk Management

The Charity's Trustees have reviewed, and continue to keep under review, all the major risks to which the Charity is exposed, including compliance with legislation and protecting the Health and Safety of staff, volunteers, clients and visitors to the Centre.

The Trustees and Management also undertake a full and robust review of all financial and business risks. We carry out risk assessments for all public-attended events at Tuppenny Barn. In addition, visiting schools have a mandate to produce their own risk assessments guided by Linking Environment and Farming (LEAF).

Public Benefit

The Charity's Trustees acknowledge that the Charity complies with section 4 of the Charities Act 2006 regarding providing a public benefit. The Charity's Trustees have also referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning future activities. In particular, the Charity's Trustees consider how planned activities will contribute to the aims and objectives they have set. The Charity's Trustees ensure that these activities are carried out for the public benefit by delivering services that are valued by the people the Charity supports and enable those with responsibility in the sector to develop and adopt best practice, thereby promoting a transparent and efficiently managed Charity that engenders public confidence and trust.

Objectives and Values

► Our first charitable objective

To combine the on-site outdoor classroom facilities of the organic smallholding with our sustainably built education centre to teach children. We continue to provide opportunities for children to learn about growing and healthy eating, with an emphasis on organic fruit, vegetables and herbs in order to foster physical and emotional wellbeing. They also learn about all aspects of sustainability. Tuppenny Barn is the only charity within a 50-mile radius that offers both access to an outdoor classroom and an education centre that is considered a beacon of sustainability.

The health benefits of cooking from fresh and eating plant-based food is a key topic for all visiting children. The Charity has worked hard on placing priority in reaching children from disadvantaged backgrounds where obesity and type-2 diabetes are of increasing concern, coupled with food poverty. We are located just a short distance from a number of the top ten most disadvantaged areas in the UK. To enable more schools from the disadvantaged areas to visit, in September 2019 we launched our Travel Grant scheme in the knowledge that transport can often be a barrier on financial grounds. We are hugely grateful to all the funders of this scheme.

The Charity aims to reach children by hosting site visits that provide opportunities to:

- Reconnect with food via horticulture and cookery activities (food education)
- Foster eco-stewards for the future through environmental workshops (environmental education)
- Teach the wider benefits to our environment of organic and sustainable food production, sustainable development, water conservation, energy efficiency and protecting eco-systems, biodiversity and wildlife
- Empower and educate disabled and disadvantaged children through our fully accessible and interactive visits on site
- Inform about climate change and all aspects of sustainability



Photo Potting and planting, a green therapy session.

We also encourage children to:

- Think about the fuel they put in their bodies and make informed choices about what they eat
- Show them how easy it is to grow their own food
- Teach them how to cook - a crucial life skill that enables children to feed themselves and others well, now and in later life
- Make individual small steps in their own lives to help in the fight against climate change

To fulfil this key objective we run the following activities:

- Nursery school and college visits
- Special Education Needs and Disabilities (SEND) visits
- Young carer sessions
- Primary school emotional wellbeing sessions
- Children's activities during school holidays
- Student work experience
- Duke of Edinburgh Award opportunities.

**► Our second charitable objective**

The Charity's second objective is the provision of Social & Therapeutic Horticulture (STH) projects to the public in West Sussex and Hampshire in order to improve mental health and wellbeing. We use gardening to bring about positive changes in the lives of people living with disabilities or ill health, or who are isolated, disadvantaged or vulnerable. Nature-based interventions provide proven positive benefits including a reduction in depression,

anxiety and stress symptoms, also improving an individual's physical and psychological health, communication and thinking skills.

To fulfil this objective we hold weekly STH sessions called Nurture in Nature, delivered by qualified horticultural therapists. Clients are referred to us by a wide range of local NHS health professionals, including social prescribers.

► Our third charitable objective

Our final charitable objective is to engage with the local community, offering opportunities to participate in organised activities and volunteering on the one-hectare smallholding and within our eco-build education centre. We also collaborate with many local organisations and help the community when the need arises.

We are able to offer opportunities for people to get involved irrespective of age or physical ability. Individuals can take part in outdoor gardening, fruit picking, preparing and preserving in our kitchen, events and also wider sustainability initiatives. The aim is to open up greater levels of social contact and inclusion and to encourage a sense of belonging and personal achievement.

The CEO regularly visits local community groups to give presentations on the Charity and also extend an invitation to interested groups and organisations to participate in on-site 'Tea and Tour' learning experiences.

Values

- **We are inclusive.** We exist to support our local community, regardless of age, ability, economics, gender, religion, ethnicity or any other factor
- **We are sustainable.** Sustainability runs through all our activities; we strive to have the lightest possible impact on our local and wider environment
- **We empower.** Through access to our site we support those vulnerable members of our community through increased emotional and physical wellbeing
- **We are caring.** We treat everyone with respect and kindness
- **We are positive.** We never stop believing in a better future for people and the planet.

Confidence flows despite tough times

After the enormous upheaval of the pandemic and its after effects, it has been a year of consolidation as we rebuild and regroup to ensure that our activities on behalf of the Charity meet our strategic objectives.

Like many similar organisations, we are facing several challenges at a time when many families are having to make difficult choices in tough economic times and our sector is facing the prospect of raising essential finance from donors and supporters who, in turn, are having to reduce their support for those seeking grants and donations.

We know we are heading into times of fundamental change for Tuppenny Barn but we are confident that, together with our magnificent supporters, we will continue to teach children about all aspects of healthy eating; to provide 'green therapy' to improve mental health and wellbeing; and to engage with the local community including participation in organised activities and volunteering.

After our charitable activities, our priority in terms of providing financial stability for the Charity is the Transforming Tuppenny project to build a new shop and community café, a covered classroom, and an indoor study and training facility. Our planning application was submitted in May and we learned in September 2022 that it had been granted. More details about this major project appear later in this Report.

Thanks to the sterling efforts of our staff and volunteers we have been able to reach more children and adults through our education and horticultural therapy activities, unlike a number of charities who are experiencing a reduction in client numbers. It's also pleasing to report that our volunteer numbers are increasing while research has shown that nationally, numbers are lower, partly as a result of



Photo All smiles after a successful garden design workshop. Maggie Haynes (right), patron Annie Guilfoyle (centre) and Ben Pope, head gardener at a private West Sussex garden and horticultural lecturer.

tough economic times and a lingering fear of Covid. Formal volunteering is becoming less popular as prospective helpers, particularly young people, seek opportunities for positions that allow them to drop in and out of providing help

On the trading front we added an extra half day to our site shop's opening hours so customers can buy produce, preserves and bespoke gifts on a Saturday morning as well as the regular Thursday opening hours.

In addition to our regular education and horticultural therapy sessions, we have also been able to forge closer relationships with our local community through a variety of events and projects.

Our circular education centre became an art gallery for two weekends in April as we welcomed visitors to a professional standard exhibition area showcasing the artistic skills of local painters, photographers, printmakers and those who work in mixed media and textiles.

In June we reversed roles by turning provider for another charity and it was heart-warming to be able to raise £2,000 for Children on the Edge, a Chichester-based charity that helps Ukrainian children refugees displaced by the war. The money was raised at a Gardeners' Question Time chaired by Annie Guilfoyle, a well-known landscape gardener and Royal Horticultural Society judge, and a panel consisting of Arit Anderson, a presenter for the BBC's Gardeners' World, Tom Brown, the head gardener at West Dean College near Chichester, and Ben Pope, a respected horticulturist who lives and gardens in West Sussex.

Good Friday in April proved to be the day that the Charity went national with the broadcast on the BBC's Gardeners' World programme of a feature about the work of Tuppenny Barn, with a particular focus on the 'Sunflowers' group for young carers. We had a huge response to the programme and were able to follow up several opportunities and introductions that came our way as a result of the feature, including the appointment of Arit Anderson and Annie Guilfoyle as patrons.

Towards the end of the year we moved into festive mood with the highlight being our Christmas market where local people could buy natural festive wreaths, Christmas hampers, preserves and handmade gifts including those made by artisan craft makers from the area. A pop-up café added to this popular and much-anticipated event.

Photo And action. Filming for the Gardeners' World feature on activities at Tuppenny Barn.

Good Friday in April proved to be the day that the Charity went national with the broadcast on the BBC's Gardeners' World programme of a feature about the work of Tuppenny Barn.

We also took the opportunity to continue the distribution of Christmas food hampers to the families of our 'Sunflowers' young carers to ensure they did not miss out on the festivities at this special time of the year.

We remain committed to our community focus, particularly on the disadvantaged, despite a tough year for us and other charities as we face up to huge rises in energy costs and all other elements attributed to the cost of living crisis. Support for the site shop, the VegBag scheme and our other events has been hugely appreciated and is helping to keep our head above water. I feel blessed to have such a wonderful supportive Tuppenny community, together with fabulous volunteers and staff who make a huge contribution which is so essential to charities such as ours and enables us to make a difference to the lives of young and old.



Maggie Haynes, Founder and CEO



Education

Using nature to provide learning opportunities

330

'Sunflowers' total attendance

The education team has been extremely busy this reporting year running a wide range of workshops including a 'Sunflowers' wellbeing project, a pilot 'Poppies' wellbeing project, school visits, holiday workshops, fully-funded visits for disadvantaged pupils including SEND pupils and training for student teachers.

A total of 2,081 young people attended workshops aimed at teaching children and young people about food education, the natural environment and the importance of sustainable horticulture. Children engage with where their food comes from - from the fork in the ground to the fork on their plate. They learn about their natural environment, wildlife habitats, growing food and the importance of a varied and healthy diet. The Charity's programmes are delivered by qualified and experienced teachers and developed to fit with and enrich relevant areas of the school curriculum.

The education team prioritises engagement with children and schools from economically deprived areas and increased participation of SEND children through fully-funded visits.

'Sunflowers', the young carers' project, has a focus on emotional wellbeing and creates a space for children to think about and to focus on themselves. The programme gives them the opportunity to engage with horticulture, wildlife and cooking and to learn outdoors alongside their peers.

The sessions provide an opportunity for fun, experiential learning, away from their pressures and responsibilities at home. Each is delivered in our outdoor classroom and includes growing, cropping, cooking, art, writing, crafts and mindfulness activities.

The objective is to create a nurturing environment where children can focus on how to support their own emotional wellbeing. Crucially, young carers

are provided with a safe space, supporting them to consider what makes them happy and gives them enjoyment.

Following the success of the 'Sunflowers' project, the team embarked on a similar pilot project for pupils from the Primary setting. The 'Poppies' group is made up of 16 pupils from four local primary schools who come for a series of workshops over several months. Such sessions provide the opportunity to be outside, to learn new skills including cooking, and to develop confidence in a nurturing environment.

In July 2022, the 'Sunflowers' were in the spotlight when a film crew from the BBC's Gardeners' World came to Tuppenny to create a feature about their group and the work of Tuppenny Barn in the community. The programme was eventually broadcast in April of 2023 and resulted in national recognition for the Charity as well as prompting enquiries from interested individuals and organisations.

64

'Poppies' total attendance



Photo Always time for fun at a 'Sunflowers' session.

Social & Therapeutic Horticulture

Helping to rebuild and recuperate



The green therapy experience continues to strengthen and flourish and two STH sessions are held on Fridays with between six and eight clients in each. During the reporting period, the Charity has run 88 sessions directly benefitting 24 people.

A typical STH session involves many of the usual gardening tasks associated with growing food and flowering plants with the various tasks tailored to suit a client's ability and preferences. Food grown is used in the weekly VegBag scheme or sold in the site shop while seeds are sown for later use by the education team for school visits or the young carers' group.

This contribution to the organisation and the local community is an important factor in giving the clients a sense of meaning and purpose. A real advantage is that clients get to see the whole cycle of food growing from seed to plant to crop - they then see the kitchen volunteers making produce to sell or harvest for the VegBags. They also get involved in composting crop residues and weeds. This cycle of life has many inherent lessons within it that can be applicable in daily life.

The STH group also facilitates gardening-related crafts such as wreath making, card making and growing flowers for drying. Making beautiful products from natural materials is healing and absorbing and allows clients to be lifted out of stress and anxiety for a while.

Clients are encouraged to come up with ideas for activities and this season one client designed and painted a mural on the new STH tool shed which

has been extremely well received by many within the Tuppenny Barn community.

The practitioners get to witness how being in natural beautiful surroundings, among living, growing abundance, getting one's hands in the soil, tending plants and simply being with others can bring a wealth of changes in people's lives. The sense of welcome and of safety is often important to clients and, step by step, helps people rebuild and recuperate from whatever stresses life holds. It is the combination of horticulture being, in and of itself, healing and the sense of belonging and acceptance that weaves a shelter in which recovery can happen and wellbeing gets a toe hold.

Jane Gleeson, our lead STH practitioner started a City and Guilds Level 1 Award in Practical Horticulture as a partnership with Aspire, the adult education organisation, and had seven students successfully attain their qualification by June 2022. Five of these students went on to the Level 2 Award in Practical Horticulture, completing in September 2022. All the students were vulnerable adults and several came via Stonepillow, the Chichester-based homeless charity. They were a very committed and enthusiastic group of students, two of whom, went on to paid employment, with a third volunteering as a gardener at Tuppenny Barn to gain more experience before applying for horticultural employment.

This is my time to be with kind, wonderful people. My mental health has improved. I absolutely love every minute and am so very grateful and privileged to be here, thank you.

An uplifting view from a STH client

Photo Jane Gleeson (left) with fellow practitioners Kate McNichol (centre) and Kate Barrett.

Fundraising

Challenging time for charities

Grants from trusts and foundations remain our highest income stream equating to over 56% of our income. We are grateful for the continued support shown by a number of funders including Sussex Community Foundation, Chichester District Council, The D'Oyly Carte Charitable Trust, CLA Charitable Trust and The Southall Trust.

The Gerald Micklem Charitable Trust has provided funded towards our 'Sunflowers' programme for a number of years and this financial year their funding enabled us to extend our 'Poppies' children's wellbeing programme.

Funding from The Postcode Society Trust and The National Lottery Awards for All meant that in 2022 we were able to increase delivery of our STH sessions to two a week. Due to the nature of the programme and the differing needs of our client group, we support a small number of beneficiaries on each programme.

The funding climate continues to present a challenge for charities with increased costs as a result of the cost of living crisis and greater competition for funds than ever before. Funders are having to make some difficult choices with many of them reporting that less than 5% of applications are successful.

Donations from our Tuppenny community make up a significant contribution to our income. Fourteen percent of our annual income is from individual donations made throughout the year, resulting in a direct and positive impact on the work we can deliver.

We are grateful to our growing Tuppenny community which shows support through donations, by volunteering their time and providing many hours of work.



Photo A good turnout for our Open Day, a major fundraising event.

Our funders

Funder	Amount
Anton Jurgen Charitable Trust	£6,000
Farming in Protected Landscapes, administered by Chichester Harbour Conservancy	£4,959
CLA Charitable Trust	£5,000
Emsworth Residents Association	£500
The Finnis Scott Foundation	£2,000
Fonthill Foundation	£3,000
Friarsgate Trust	£3,000
Gerald Micklem Charitable Trust	£9,000
Postcode Society Trust	£20,990
Rowan Bentall Charitable Trust	£250
Southbourne Parish Council	£1,000
Southern Co-op Neighbourly Grant	£1,000
Sussex Community Foundation	£5,000
The D'Oyly Carte Charitable Trust	£3,000
The Pixel Fund	£5,000
The Southall Trust	£3,000
The National Lottery - Awards for All	£10,000
The Woodward Charitable Trust	£1,000
Southern Co-op Gardeners' Question Time Fundraising event	£1,500
FatFace Foundation	£10,000

Total	£95,199
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Average	£4,760
Social & Therapeutic Horticulture – 5 grants	£39,990
Children's Wellbeing Programmes – 5 grants	£25,000
Education Programme – 2 grants	£8,000
Unrestricted – 5 grant	£13,750
Maintenance & equipment – 3 grants	£8,459

20

Grants received in the 2022/23 financial year with an average grant amount of £4,760

Future plans



► Transforming Tuppenny

Looking to future projects, Transforming Tuppenny remains the priority. After visits from senior members of West Sussex County Council and Chichester District Council, both are keen to collaborate by looking at various projects the Charity can undertake on behalf of those vulnerable adults and young people in the community that need support and skills.

This major project has been warmly received as the community café and shop will provide a learning resource for these clients to teach the skills of working in a shop or café. However, the appeal has been severely impacted by the dramatic rise in the global costs of building materials which has more than doubled the cost of the building.

The new facility will be a major component to increase the financial resilience needed for the future sustainability of the Charity. It will increase activity space by 50%, create six new roles and 12 volunteering opportunities as well as providing work experience/accredited training for vulnerable or disadvantaged individuals.

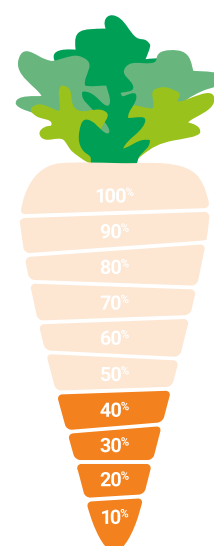
The Charity is working closely with Grain, a bespoke, ethical architectural practice that specialises in the use of natural low-carbon materials, some of which are cutting edge such as the use of PV (photovoltaic) glass which converts light into energy for the external covered areas.

Every effort is being made to get the remaining funding required and, in addition to local fundraising

events, our fund raisers are exploring every avenue for grants and donations from trusts and foundations. The school visits programme in 2023 is fully booked highlighting the need for more days in the calendar to meet this need. The new building will increase the number of days the centre can be used for workshops, in addition to allowing more community hire.

Fundraising Target:
£610,000

**Funds raised
to date: £247,699***



Individuals can donate
via our Peoplesfunding page at:

<https://www.peoplesfunding.com/donation/tuppenny-barn-donate>

*Includes funds banked, plus pledges.



Photo An artist's impression of the new building alongside the education centre.



► Focus on the future for green therapies

Plans were being made after the reporting period for Tuppenny Barn to host a major conference on green therapies in October 2023 as the UK and beyond recognise the benefits of gardening for health and wellbeing.

To be called 'Propagating Green Therapies in the UK... Joining the Dots', the event will feature a panel of leading experts in the green therapy sector who will consider the latest research on green social prescribing as well as focusing on the future and how green therapy projects can be developed and made available, not only in a health and social care commissioning sense, but as a core facility available to everyone in community and hospital healthcare settings.

Green Therapy

The Charity is looking to increase its involvement and impact in the green therapy arena by running a variety of workshops, including a 'Veteran Blooms' project believed to be the first of its kind in the UK.

This flower farming project for female veterans will take place at the end of January 2024 with the funding in place for a pilot and two ten-week courses that will run throughout the year. In 2025 the Charity is hoping to become a delivery partner for the Defence Gardens Scheme for vulnerable mixed veterans, teaching clients how to grow fruit and vegetables

We will continue to execute our main charitable activities for those considered to be the most

vulnerable within the community and, as well as establishing a veterans' group, the team has been approached about starting a green therapy group for clients with early onset dementia.

Education

Based on feedback from our 'Sunflowers' wellbeing group, the Charity plans to continue its 'Poppies' project thanks to a generous donation from the Gerald Micklem Trust. The education team will also participate in the government's Holiday Activities and Food Programme. Funded by the Department for Education, the programme provides free holiday provision, including healthy food and enriching activities, to eligible children and young people during the school holidays.



Photos Patrons and presenters for the green therapy conference.
Apples from our heritage orchard, picked and ready for juicing.

Volunteers

The benefits of volunteering

74

Average number of volunteers

Volunteering has a huge impact on organisations and charities such as Tuppenny Barn as well as the beneficial effects on individuals and the local community. The Charity couldn't operate without the support and commitment of its loyal band of 74 volunteers.

Their activities touch every aspect of the Charity, from the education volunteers who assist in all school, college, 'Sunflowers' and 'Poppies' visits and children's workshops to the green-fingered volunteers who help the gardening team to maintain the site, propagate, plant, crop, water and manage the endless weeding.

Records show that during the year covered by this reporting period, volunteers at Tuppenny Barn gave a total of 8,380 hours of their time. This represents not only a vital contribution towards the Charity but also benefits the volunteers in a number of ways. Time spent as a volunteer can lead to improvements to their health and wellbeing, create employment opportunities as well as enabling skills development.

UK research has shown that most volunteers carry out their activities in the local community with the main motivation being to improve lives by helping others.

Tuppenny Barn joined in the celebrations for National Volunteer Week via social media to show how indebted the Charity was to those volunteers who give so much of their time.

The increasingly popular green therapy group includes volunteers who help to promote the beneficial effect that horticultural therapy has on someone's mental health and wellbeing.

The 'jamming' and creative group make all the site shop items and assist with Tuppenny events while the administration volunteers help in the office as well as organise raffles and the collection of produce from time to time.

Finally, the trustees and board secretary who ensure good governance, and the patrons who, through their professional backgrounds and prominent networks, help to promote the work of the charity.

In the future it is anticipated that the Transforming Tuppenny project will provide additional volunteer opportunities for adults with learning support needs and a buddy support role for vulnerable adults and young carers.

8,380

Total volunteering hours during this reporting period



Photo Volunteers at a hedge laying workshop at one of the natural boundaries.

Financial Review

Since the last Annual Report all running costs for the charity are now paid for by Tuppenny Barn Education and not the trading arm, Tuppenny Barn Organics. This has meant greater expenditure on operational costs as reflected in the accounts.

We continue through our Fundraisers to seek funds from Trusts and Foundations that recognise our charitable aims and the need for financial support against what has been an extremely challenging financial backdrop during the reporting period. It is pleasing to note that we have had several repeat donations from those Trusts and Foundations that we have built relationships with over the past few years, several coming to site to view first hand our charitable activities.

We strive to balance yearly income with expenditure however this financial year with the recent huge increase in electricity (300%), and most of our suppliers there has been a reported loss. At the end of 2022/23 financial year, total funds stood at £399,859 (down from £419,587 in the previous year) with net current assets standing at £41,973 (£53,303 in the previous year).

Reserves Policy

The Charity is committed to aiming for three months of operating costs as free reserves in order to meet any contingent liabilities and provide the necessary working capital. During the reporting period, some of these free reserves were used due to operational needs however the Board are committed to increasing financial resilience going forward.

Trustees' responsibility in relation to the financial statements

The Charity trustees are responsible for preparing a trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each year which gives a true and fair view of the state of affairs of the Charity and of the incoming resources and applicable resources of

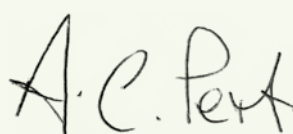
the Charity for the period in preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records and 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 the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that, to the best of their knowledge, there is no information relevant to the Independent Examination of which the Examiner is unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Presented and approved by the Board of Trustees at a board meeting held on 22nd January 2024 and signed on their behalf.



Adrian Pert, Trustee

Statement of Financial Activities

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
INCOME						
Income and Endowments from:						
Donations and Legacies	2a	57,949	0	60,563	118,512	140,952
Charitable Activities	2b	19,403	0	0	19,403	18,211
Investments	2c	213	0	0	213	8
TOTAL		77,565	0	60,563	138,128	159,171
EXPENDITURE						
Expenditure on:						
Raising Funds	3a	12,860	0	10,810	23,670	18,057
Charitable Activities	3b	57,912	0	51,876	109,788	110,372
Other	3c	8,604	0	15,794	24,398	29,276
TOTAL		79,376	0	78,480	157,856	157,705
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(1,811)	0	(17,917)	(19,728)	1,466
Net gains/(losses) on investments		0	0	0	0	0
NET INCOME/(EXPENDITURE)		(1,811)	0	(17,917)	(19,728)	1,466
Extraordinary items	21	0	0	0	0	338,869
Transfers between funds	15,16	0	10,062	(10,062)	0	0
NET MOVEMENT IN FUNDS		(1,811)	10,062	(27,979)	(19,728)	340,335
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		361,255	0	58,332	419,587	79,252
TOTAL FUNDS CARRIED FORWARD		359,444	10,062	30,353	399,859	419,587

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 18 to 28 form part of these financial statements.

Balance Sheet

Company registration number: 07593594					
	Note	Unrestricted Funds £	Restricted Funds £	30-Apr-23 Total £	30-Apr-22 Total £
Fixed Assets					
Tangible assets	9	357,884	0	357,884	366,282
Investments	10	2		2	2
Current Assets					
Debtors	11	7,567	0	7,567	4,656
Cash at bank and in hand	12	5,232	30,353	35,585	51,222
Total Current Assets		12,799	30,353	43,152	55,878
Creditors: amounts falling due within one year	13	1,179	0	1,179	2,575
NET CURRENT ASSETS		11,620	30,353	41,973	53,303
TOTAL ASSETS less current liabilities		369,506	30,353	399,859	419,587
Creditors: amounts falling due in more than one year	14	0	0	0	0
NET ASSETS		369,506	30,353	399,859	419,587
Funds of the Charity					
General Funds		369,506	0	369,506	361,255
Restricted Funds	15	0	30,353	30,353	58,332
Total Funds		369,506	30,353	399,859	419,587
Directors' Responsibilities:					
For the year ended 30th April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.					
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.					
The directors acknowledge their responsibility 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 companies subject to the small companies' regime.					
Approved by the Directors on the <u>22/01/24</u> <u>A. C. Pert.</u>					
Signed on their behalf by Director _____					
Print Name: <u>ADRIAN PERT</u>					

Notes to the Financial Statements

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The functional currency of the charity is sterling (£).

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has opted to prepare its accounts using natural categories.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Changes to accounting policies

No changes to accounting policies have occurred in the reporting period.

Material prior period errors

No material prior year errors have been identified in the reporting period.

Changes to previous accounts

There have been no changes to previous accounts

The particular accounting policies adopted are set out below.

Income

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- 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 FRS 102 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.

Notes to the Financial Statements

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has received government grants in the reporting period.

Volunteer Help

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

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 represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

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

Creditors

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

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Leasehold property	Straight line method
IT and equipment	Straight line method
Motor Vehicles	Straight line method
Fixtures and Fittings	Straight line method

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.

Notes to the Financial Statements

1. ACCOUNTING POLICIES (continued)

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

2. ANALYSIS OF INCOME		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Donations and Legacies						
Various Donations		16,710	0	2,114	18,824	14,360
Donations from Tuppenny Barn Organics		1,843	0	0	1,843	1,596
Grants	2a)i	36,750	0	58,449	95,199	122,425
Gift Aid Tax		2,646	0	0	2,646	2,571
		57,949	0	60,563	118,512	140,952
b) Charitable Activities						
School Visits		11,233	0	0	11,233	6,921
Private Hire		2,759	0	0	2,759	6,453
Other Events and Activities		3,870	0	0	3,870	3,460
Event Income and Gallery		1,541	0	0	1,541	1,377
		19,403	0	0	19,403	18,211
c) Investments						
Bank Interest Received		213	0	0	213	8
		213	0	0	213	8

Notes to the Financial Statements

2a) i Analysis of receipt of grants

		2023/22		2022/21
		£		£
Antons Jurgen Trust	For SHT Programme	6,000		0
Arnold Clark		0	For Irrigation system	1,000
Bailey Thomas		0	For Transform Tuppenny Project	19,025
Chapman		0	For Sunflower running costs	1,000
Chichester District Council		0	For Polytunnel and Lean to	1,500
Chichester Harbour Conservancy Trust	For Sheds and Poly tunnels	4,959		0
CLA	For Education Programme	5,000		0
Co-Op	For Neighbourly Fund	1,000		0
D'Oily Carte	For Sunflower running costs	3,000		4,000
Emsworth Residents Association	For Paints	500	For Cold Frames	0
FatFace	For Transform Tuppenny	8,000		0
FatFace	For General Running Costs	2,000		0
Finnis Scott	For Raised Beds and Equipment	2,000		0
Fonthill Foundation	For Sunflowers Project/Education Salaries	3,000		0
Friarsgate Trust	For 96 Oak Sleepers	3,000	For Premises Facilities Upgrade	0
Gerald Micklem	For Poppies Project	4,500	Fork to Fork Programme	8,000
Gerald Micklem	For Sunflower Project	4,500		0
Government Business Support Scheme	Support for Covid-19 Pandemic	0	Support for Covid-19 Pandemic	3,842
Green Hall		0	For Polytunnel	2,000
Hampshire County Council		0	Transform Tuppenny Project (drainage)	500
Ian Askew		0	ork to Fork Programme (running costs)	1,000
National Lottery	For SHT Salaries	10,000	For Core costs	10,000
Nineveh Trust		0	For Education programme	2,500
Pixel Trust	For Sunflowers Project	5,000		0
Post Code Society Trust		0	For Transform Tuppenny Project	19,805
Post Code Lottery	For SHT Programme	20,990		0
Rowan Bentall	For General Running Costs	250		0
Southall Trust	For Education Officers	3,000		0
Southern Co-Op	For Gardeners Question Time Fundraiser	1,500		5,000
Southbourne PC		0	For Transform Tuppenny Project	33,000
Southbourne PC	For Veterans Feasibility Study	1,000		0
Stonepillow		0	For Horticultural Therapy	5,753
Sussex Community Foundation	For Sunflowers Project	5,000	For Staff Salaries and Running Costs	0
Sussex Community Foundation		0	For Young Carers Salary	4500
Woodward Charitable Trust	For General Running Costs	1,000		0
		95,199		122,425

Notes to the Financial Statements

3. ANALYSIS OF EXPENDITURE

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Raising Funds						
Fundraising Costs		7,539	0	10,220	17,759	13,043
Publicity and Advertising		5,321	0	590	5,911	5,014
		12,860	0	10,810	23,670	18,057
b) Charitable Activities						
Charitable Donations		1,920	0	0	1,920	722
Computer, IT and Equipment		2,258	0	6,631	8,889	8,039
Depreciation and Amortisation	9	8,398	0	0	8,398	8,873
Direct Expenses		2,744	0	968	3,712	1,174
External Support		896	0	9,882	10,778	8,392
General Expenses		1,772	0	0	1,772	2,930
Insurance		2,492	0	796	3,288	3,286
Other Events and Activities		0	0	0	0	1,280
Premises Costs:						
Rent		6,000	0	4,000	10,000	14,500
Utilities		2,891	0	1,821	4,712	1,722
Repairs and Maintenance		3,895	0	1,176	5,071	9,809
Cleaning Costs		2,096	0	0	2,096	1,590
Printing, Stationery, Postage and Telephone		1,220	0	233	1,453	1,400
Return of Deposit		250	0	0	250	0
Staff Training		189	0	0	189	407
Subscriptions		972	0	0	972	1,251
Vehicle Costs (incl vehicle insurance)		1,134	0	31	1,165	1,327
Wages and Salaries	6	18,785	0	26,338	45,123	43,670
		57,912	0	51,876	109,788	110,372
c) Other						
Bank Charges, Streamline etc		77	0	137	214	169
Bookkeeping and Accountancy Fees		7,752	0	688	8,440	7,184
Legal and Professional Fees		0	0	14,969	14,969	21,273
Independent Examiners Fees		775	0	0	775	650
		8,604	0	15,794	24,398	29,276

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2023/22 £	2022/21 £
Independent examiner's fees	750	650
Independent examiner's fees (under accrual 2022/21)	25	0
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	775	650

Notes to the Financial Statements

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	2023/22 £	2022/21 £
School Travel Grants	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

6. STAFF COSTS AND NUMBERS

	2023/22 £	2022/21 £
Gross Wages and Salaries	42,720	41,431
Employer's National Insurance Costs	1,923	1,788
Employer's Pension Contributions	480	451
	<u>45,123</u>	<u>43,670</u>

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system. The charity also employed the services of three self employed individuals. The total amount paid to self employed persons was £10,778 (2022/21: three self employed individuals £8,392). Self employed staff are responsible for their own reporting to HMRC.

The amounts disclosed above include £3,995 (2022/21: £3,769) paid to staff whose contracts are with and who are paid by Tuppenny Barn Organics Ltd, but a recharge was made to the charity for work carried out.

The total amount paid to key management personnel (who are considered to be the trustees and senior management, however no trustees received payments) for their services to the charity was £24,635 (2022/21: £23,387). Rent of £10,000 (2022/21: £13,000) was also paid to one member of the key management personnel for premises they rented to the charity (through a written rental agreement) with a further £0 (2022/21: £1,500) accrued for rent due but not paid within the year.

Employees who were engaged in each of the following activities:

	2023/22 TOTAL	2022/21 TOTAL
Costs of generating funds/fund raising	1	1
Activities in furtherance of organisation's objects	2	2

7. DEFINED CONTRIBUTION BENEFIT SCHEME

The charity operates a government backed defined contribution pension scheme for its eligible employees. The charity paid employer contributions totalling £480 during the year on behalf of one employee. Therefore the amount of contributions recognised in the SOFA as an expense is £480.

Notes to the Financial Statements

8. TRUSTEES AND OTHER RELATED PARTIES

In the period the charity has not paid any trustees remuneration.

In the period the charity has not paid any trustees expenses.

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

9. TANGIBLE FIXED ASSETS

		Leasehold Property £	Plant and Equipment £	Motor Vehicles £	Fixtures and Fittings £	TOTAL
Cost	01-May-22	419,929	1,802	1,250	1,511	424,492
Additions		0	0	0	0	0
Cost at	30-Apr-23	<u>419,929</u>	<u>1,802</u>	<u>1,250</u>	<u>1,511</u>	<u>424,492</u>
Depreciation	01-May-22	53,647	1,802	1,250	1,511	58,210
Charge		8,398	0	0	0	8,398
Depreciation at	30-Apr-23	<u>62,045</u>	<u>1,802</u>	<u>1,250</u>	<u>1,511</u>	<u>66,608</u>
Net Book Value	30-Apr-23	<u>357,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>357,884</u>
Net Book Value	30-Apr-22	366,282	0	0	0	366,282

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th April 2023: A 25 year lease operates from 2016 to 2041 with the initial rent set at £15,000 per annum, which can be revised as pursuant to the lease. This lease has not been capitalised as no premium has been paid or is due to be paid for the year. Lease payments are only paid when the financial position permits, and in recent years the amount paid has fallen below £15,000.

Notes to the Financial Statements

10. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
Market Value at 1st May 2022 and 30 April 2023	2
Net Book Value	
At 30th April 2023	2
At 30th April 2022	2

There were no investment assets outside the UK.

The charity's investments at the balance sheet date in the share capital of companies include the following:

Tuppenny Barn Organics Limited

Nature of business: Trading subsidiary, carries out trading activities and manages the organic smallholding where the charity is based.

Class of share:	% holding	No. shares
Ordinary	100	2

Trading subsidiary results

	2023/22 £	2022/21 £
Aggregate capital and reserves	(46,091)	(42,919)
Profit/(Loss) for the year	(3,172)	(3,810)

11. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 30-Apr-23 £	Total 30-Apr-22 £
Trade Debtors	4,508	0	0	4,508	1,539
VAT Refund	413	0	0	413	546
Gift Aid Tax Recoverable	2,646	0	0	2,646	2,571
	7,567	0	0	7,567	4,656

12. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 30-Apr-23 £	Total 30-Apr-22 £
Cash at bank and on hand	5,232	0	30,353	35,585	51,222
	5,232	0	30,353	35,585	51,222

13. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 30-Apr-23 £	Total 30-Apr-22 £
Independent Examiners Fees	750	0	0	750	650
Pension Costs	83	0	0	83	83
Rent Accrual	0	0	0	0	1,500
Social Security and PAYE Costs	346	0	0	346	342
	1,179	0	0	1,179	2,575

Notes to the Financial Statements

14. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charitable company has no creditors falling due in more than one year.

15. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD					Balance 30-Apr-23 £
	Balance 01-May-22 £	Transfer In £	Income £	Expenditure £	Transfer Out	
Chichester Harbour Conservancy Trust	0	0	4,959	(4,959)	0	0
Emsworth Residents Association	0	0	500	(500)	0	0
Finnis Scott	0	0	2,000	(1,667)	0	333
Fonthill	0	0	3,000	(1,121)	0	1,879
Friarsgate Trust	0	0	3,000	0	0	3,000
National Lottery (2)	1,505	0	0	(1,505)	0	0
National Lottery (3)	0	0	10,000	(6,216)	0	3,784
Pixel	0	0	5,000	(5,000)	0	0
Postcode Society Trust	6,025	0	0	(6,025)	0	0
Postcode Lottery	0	0	20,990	(10,106)	0	10,884
Southall Trust	0	0	3,000	(3,000)	0	0
Southbourne PC (a)	0	0	1,000	(525)	0	475
Sussex Community Foundation (2)	2,640	0	0	(2,640)	0	0
Sussex Community Foundation (3)	0	0	5,000	(5,000)	0	0
Transform Tuppenny	48,162	0	2,114	(30,216)	(10,062)	9,998
	58,332	0	60,563	(78,480)	(10,062)	30,353

Chichester Harbour Conservancy Trust funds were received for Sheds and Polytunnels.

Emsworth Residents Association funds were received for Paint.

Finnis Scott funds were received for Raised Beds and Equipment.

Fonthill funds were received for the Sunflower Project and Education salaries.

Friarsgate funds were received for Oak sleepers.

National Lottery (2) funds were received for staff salaries, plants and the shed.

National Lottery (3) funds were received for staff costs of Horticultural therapists.

Pixel funds were received for the Sunflower Project.

Postcode Society Trust funds were received to sustain and increase our Social and Therapeutic Horticulture.

Postcode Lottery funds were received for SHT Project.

Southall Trust funds were received for staff costs of Education Officers.

Southbourne Parish Council (a) funds were received for Veterans Feasibility Study.

The Sussex Community Foundation (2) funds were received for staff costs of Education Officers and Running Costs

The Sussex Community Foundation (3) - this is for the Sunflower Project.

The Transform Tuppenny funds were received to help expand our social purpose by enabling our educational offerings to increase and diversify

Transfers between Funds

In previous financial years, some donations that were given by donors on an unrestricted basis, were classed as being donations into the Transform Tuppenny Restricted Fund as restricted by the donor, whereas they should have been classed as designated towards that purpose by the Trustees.

The Trustees confirm that the individual donations detailed below were given on the basis of utilising the funds where they thought the greatest need. At that time, the decision was taken by the Trustees to channel the funds into the Transform Tuppenny Restricted Fund.

A change in financial climate and circumstances have necessitated that those funds be moved back to unrestricted general funds.

FY 2020/21 (1 May 2020-30 April 2021) = £9,669.97 (includes £5,000 of accrued Gift Aid for that year)

FY 2021/22 (1 May 2021-30 April 2022) = £392.35

TOTAL £ 10,062.32

Notes to the Financial Statements

15. RESTRICTED FUNDS

	PREVIOUS REPORTING PERIOD					Balance 30-Apr-22 £
	Balance 30-Apr-21 £	Transfer In £	Income £	Expenditure £	Transfer out	
Arnold Clark	0	0	1,000	(1,000)	0	0
Chichester District Council (Enabling)	0	0	1,500	(1,500)	0	0
Chichester District Council (DC2)	554	0	0	(554)	0	0
Emsworth Residents Association	283	0	0	(283)	0	0
Green Hall	0	0	2,000	(2,000)	0	0
Henry Smith	11,296	0	0	(11,296)	0	0
Lennox Hannay	1,000	0	0	(1,000)	0	0
National Lottery (2)	0	0	10,000	(8,495)	0	1,505
Postcode Society Trust	0	0	19,805	(13,780)	0	6,025
South Downs National Park (2)	553	0	0	(553)	0	0
Sussex Community Foundation (2)	0	0	4,500	(1,860)	0	2,640
Sussex Community Foundation (YC)	4,863	0	0	(4,863)	0	0
Stonepillow	0	0	5,753	(5,753)	0	0
Transform Tuppenny	11,907	0	61,812	(25,557)	0	48,162
	30,456	0	106,370	(78,494)	0	58,332

Bassill Shippham funds were received for the Travel Scheme.

Charities Aid Foundation (CAF) funds were received for core costs (4 months)

Charities Aid Foundation (CAF2) funds were received for staff salaries, running costs and the marquee

Chapman Trust funds were received for core costs

Chichester District Council funds were received for the bathroom facilities upgrade

CLA Trust funds were received for core costs (excluding salaries).

D'Oyly Carte funds were received for travel costs

Gerald Micklem funds were received for the Fork to Fork Educational Programme

Hardship Fund funds were received for core costs

Henry Smith funds were received for the Educational Officer Post

Lennox Hannay funds were received for premises painting and redecoration

Southbourne PC (b) funds were received for the Coronavirus Community Response delivery project

South Downs National Park funds in deficit in the previous year were replenished in this financial year

The Sussex Community Foundation (b) funds were received for the Coronavirus Community Response delivery project

The Sussex Community Foundation (c) - this is a contribution towards staff salaries and running costs

The Sussex Community Foundation (YC) - this is a contribution towards the young carers salary

The Transform Tuppenny funds were received to help expand our social purpose by enabling our educational offerings to increase and diversify

The restricted funds are wholly represented by cash reserves of the charity

Notes to the Financial Statements

16. DESIGNATED FUNDS

The charity did not hold designated funds during the 2023/22 or 2022/21 financial years.

17. EVENTS AFTER THE END OF THE REPORTING PERIOD

There are no post balance sheet events of which the Trustees are aware, that require disclosure.

18. RISK ASSESSMENT

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. The directors/trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts. The organisation has employer and public liability insurance to protect it in the case of a claim.

19. RESERVES POLICY

The trustees 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 trustees 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 trustees will endeavour not to set aside funds unnecessarily. The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets.

20. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

21. EXTRAORDINARY INCOME

The extraordinary income relates to grants and donations received for capital expenditure, but the income dates back to before the entity became a registered charity. The income was deferred under the charity's previous accounting policy, but the Trustees adopted a new accounting policy in the 2022 financial year to provide more relevant and reliable information in accordance with the FRS102 SORP regulations.

	30-Apr-22
	£
Grant income previously deferred, now recognised in full	338,869

Independent Examiner's Report on the Accounts

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Tuppenny Barn Education Limited for the year ended 30th April 2023.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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: J Irvin Smith FCIE

Date: 9th February 2024

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham, West Sussex
PO18 8NF



Tuppenny Barn, Main Road, Southbourne, West Sussex PO10 8EZ
Telephone: 01243 377780
Email: contact@tuppennybarn.co.uk

tuppennybarn.co.uk

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