

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales · Charity number 1178639

Details

Status Registered

Legal form Charitable company

Company number [10168064](#)

Registered 2018-06-05

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

Contact

Address Goscote Greenacres community garden
goscote lane
Walsall
WS3 1SJ

Phone 07778582362

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Website www.facebook.com/GoscoteGreenacresCommunityGarden

Activities

Objects: TO PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION BY PROVIDING AN AREA FOR USE AS A COMMUNITY GARDEN FOR INDIVIDUALS IN GOSCOTE AND THE SURROUNDING AREA, WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: Goscote Greenacres was set up to encourage and support adults with learning disabilities and the local community, to come together, to learn new skills, meet new people and enjoy gardening and other outdoor activities as a means to tackle prejudice. The garden provides a huge range of community gardening, development and social activities for local people to enjoy, including 54 allotment plots.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Walsall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,726	£114,942	-	-
2023-12-31	£63,081	£96,083	-	-
2022-12-31	£78,090	£84,634	-	-
2021-12-31	£82,414	£82,149	-	-
2020-12-31	£73,751	£79,447	-	-

Trustees

Name	Role	Appointed
LINDA HOLLOWAY		2016-01-10
Michael John Moreton		2025-01-26
ray dolan		2024-05-28

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales - Charity number 1178639

Accounts

REGISTERED COMPANY NUMBER: 10168064 (England and Wales)
REGISTERED CHARITY NUMBER: 1178639

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Goscote Greenacres Community Garden
(A Company Limited by Guarantee)

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Contents of the Financial Statements
for the Year Ended 31 December 2024

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TRUSTEES	Mrs L J Holloway Mrs A N Tolley (resigned 26.1.25) Mrs M E Whiting M Bracey (resigned 22.10.24) Mr N Imber (resigned 22.10.24) Mr S Pritchard (resigned 22.10.24) Mr R Dolan (appointed 28.5.24) Mr C Carrington (appointed 28.5.24) Mr M J Morton (appointed 26.1.25) Ms D Adams (appointed 26.1.25) Mr D S Frost (appointed 26.1.25)
COMPANY SECRETARY	Mr P B Mason
REGISTERED OFFICE	Goscote Greenacres Community Garden Goscote Lane Walsall West Midlands WS3 1SJ
REGISTERED COMPANY NUMBER	10168064 (England and Wales)
REGISTERED CHARITY NUMBER	1178639
INDEPENDENT EXAMINER	Lewis Smith & Co. Chartered Certified Accountants The Old Doctor's House 74 Grange Road Dudley West Midlands DY1 2AW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in Goscote and the surrounding area, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have supported 22 adults with learning disabilities each week undertaking supervised activities, growing vegetables and help maintain the site. This helps their well-being and helps them feel part of the wider community.

We have 5 'able bodied' volunteers who assist on site including some admin support.

All 60 plots have been let again this year therefore we are at full capacity and will be starting a waiting list

We have started a men's fishing group on a Thursday to help tackle mental health in partnership with rethink, a local mental health charity. Also we hoping to develop a community woodworking hut on site to make habitat boxes and planters which we hope to sell to earn income for the charity. We have a partnership with makerspace / urban Hax, they are helping support the woodworking hut and a potential woodland craft area going forward.

We have held 3 events over the past 12 months with well over 100 people attending each one, including a Mayday plant sale, art and music event in august and our traditional Halloween event.

The garden maintenance team still operates 4 days per week, but we have struggled to find enough work over the winter period so we have had to lay off one member of staff.

We continue to sell vegetables from the site and hope to forge new partnerships with local community cafes.

FINANCIAL REVIEW

Financial position

The charity had net expenditure this year of £37,216 (2023 - £33,002). The net assets of the charity at the year end were £20,082 (2023 - £57,298). The net assets are split into unrestricted funds of £5,765 (2023 - £27,125) and restricted funds of £14,317 (2023 - £30,173).

Going concern

At the year end the charity's surplus of funds was not sufficient to cover another years worth of expenses and significant new funding would be required for it to continue in its current format. Unfortunately this has not been possible and at this time the charity's activities are being scaled down and all staff have been made redundant. We are hoping to continue the charity on a volunteer basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:

Mr R Dolan - Trustee

Independent examiner's report to the trustees of Goscote Greenacres Community Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr Andrew James Smith ACCA

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

28 March 2025

Goscote Greenacres Community Garden

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,393	32,304	51,697	47,633
Other trading activities	3	26,029	-	26,029	15,448
Total		<u>45,422</u>	<u>32,304</u>	<u>77,726</u>	<u>63,081</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		5,930	250	6,180	4,194
Payroll costs		40,713	38,184	78,897	72,485
Other costs		20,139	9,726	29,865	19,404
Total		<u>66,782</u>	<u>48,160</u>	<u>114,942</u>	<u>96,083</u>
NET INCOME/(EXPENDITURE)		(21,360)	(15,856)	(37,216)	(33,002)
RECONCILIATION OF FUNDS					
Total funds brought forward		27,125	30,173	57,298	90,300
TOTAL FUNDS CARRIED FORWARD		<u>5,765</u>	<u>14,317</u>	<u>20,082</u>	<u>57,298</u>

The notes form part of these financial statements

Goscote Greenacres Community Garden

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	8	1,823	10,275	12,098	15,755
CURRENT ASSETS					
Debtors	9	230	-	230	161
Cash at bank and in hand		6,162	4,042	10,204	44,110
		<u>6,392</u>	<u>4,042</u>	<u>10,434</u>	<u>44,271</u>
CREDITORS					
Amounts falling due within one year	10	(2,450)	-	(2,450)	(2,728)
NET CURRENT ASSETS		<u>3,942</u>	<u>4,042</u>	<u>7,984</u>	<u>41,543</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,765</u>	<u>14,317</u>	<u>20,082</u>	<u>57,298</u>
NET ASSETS		<u>5,765</u>	<u>14,317</u>	<u>20,082</u>	<u>57,298</u>
FUNDS	11				
Unrestricted funds				5,765	27,125
Restricted funds				14,317	30,173
TOTAL FUNDS				<u>20,082</u>	<u>57,298</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

Mr R Dolan - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	3,168	1,556
Grants	47,609	45,172
Subscriptions	920	905
	<u>51,697</u>	<u>47,633</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
Big Lottery Reaching Communities Fund	-	33,834
Wages grants	9,403	11,338
General grants	15,703	-
Spacehive	22,503	-
	<u>47,609</u>	<u>45,172</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**3. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Fundraising events	300	4,441
Shop income	12,605	4,829
Garden maintenance services	13,124	6,178
	<u>26,029</u>	<u>15,448</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	<u>4,040</u>	<u>5,263</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	76,827	70,542
Other pension costs	2,070	1,943
	<u>78,897</u>	<u>72,485</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Management	2	2
Other	3	2
	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,460	45,173	47,633
Other trading activities	15,448	-	15,448
Total	<u>17,908</u>	<u>45,173</u>	<u>63,081</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	4,194	-	4,194
Payroll costs	225	72,260	72,485
Other costs	4,438	14,966	19,404
Total	<u>8,857</u>	<u>87,226</u>	<u>96,083</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	9,051	(42,053)	(33,002)
RECONCILIATION OF FUNDS			
Total funds brought forward	18,074	72,226	90,300
TOTAL FUNDS CARRIED FORWARD	<u>27,125</u>	<u>30,173</u>	<u>57,298</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024	35,183	20,854	2,099	58,136
Additions	383	-	-	383
At 31 December 2024	<u>35,566</u>	<u>20,854</u>	<u>2,099</u>	<u>58,519</u>
DEPRECIATION				
At 1 January 2024	25,049	15,906	1,426	42,381
Charge for year	2,634	1,237	169	4,040
At 31 December 2024	<u>27,683</u>	<u>17,143</u>	<u>1,595</u>	<u>46,421</u>
NET BOOK VALUE				
At 31 December 2024	<u>7,883</u>	<u>3,711</u>	<u>504</u>	<u>12,098</u>
At 31 December 2023	<u>10,134</u>	<u>4,948</u>	<u>673</u>	<u>15,755</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Prepayments and accrued income	230	161

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Pension creditor	351	778
Accruals and deferred income	2,099	1,950
	<u>2,450</u>	<u>2,728</u>

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	27,125	(21,360)	5,765
Restricted funds			
Big Lottery Reaching Communities Fund	22,563	(13,684)	8,879
Big Lottery Awards For All	4,012	(2,616)	1,396
Wages Grants	3,598	(3,598)	-
Spacehive	-	4,042	4,042
	<u>30,173</u>	<u>(15,856)</u>	<u>14,317</u>
TOTAL FUNDS	<u>57,298</u>	<u>(37,216)</u>	<u>20,082</u>

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,422	(66,782)	(21,360)
Restricted funds			
Big Lottery Reaching Communities Fund	-	(13,684)	(13,684)
Big Lottery Awards For All	-	(2,616)	(2,616)
Wages Grants	9,403	(13,001)	(3,598)
Spacehive	22,503	(18,461)	4,042
Other Small Restricted Grants	398	(398)	-
	<u>32,304</u>	<u>(48,160)</u>	<u>(15,856)</u>
TOTAL FUNDS	<u>77,726</u>	<u>(114,942)</u>	<u>(37,216)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	18,074	9,051	27,125
Restricted funds			
Big Lottery Reaching Communities Fund	63,129	(40,566)	22,563
Big Lottery Awards For All	4,634	(622)	4,012
Wages Grants	4,463	(865)	3,598
	<u>72,226</u>	<u>(42,053)</u>	<u>30,173</u>
TOTAL FUNDS	<u>90,300</u>	<u>(33,002)</u>	<u>57,298</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,908	(8,857)	9,051
Restricted funds			
Big Lottery Reaching Communities Fund	33,835	(74,401)	(40,566)
Big Lottery Awards For All	-	(622)	(622)
Wages Grants	11,338	(12,203)	(865)
	<u>45,173</u>	<u>(87,226)</u>	<u>(42,053)</u>
TOTAL FUNDS	<u>63,081</u>	<u>(96,083)</u>	<u>(33,002)</u>

Purpose of Funds**Unrestricted General Fund**

This fund represents the free funds of the charity that are not designated for particular purposes.

Restricted Funds

11. MOVEMENT IN FUNDS - continued

Big Lottery Reaching Communities Fund

This initial grant was first received on 1st October 2018 with further amounts received over a five year period. Its purpose was to help fund salaries and the majority of the garden's running costs, with some fixed assets also being purchased. All of this fund has now been spent with the remaining value in the accounts representing the net book value of fixed assets purchased by the fund during the five years.

Big Lottery Awards For All

This grant of £10,000 was received during 2019 to fund the development and delivering of the garden's new digital trail. The value in the accounts represents the net book value of the trail in fixed assets.

Wages Grants

These are various grants that have been received over the years to fund the some of the wages paid by the charity.

Spacehive

This is a grant received this year to cover wages and to develop the woodworking hut.

Other Small Restricted Grants

These are other small restricted grants that have been fully utilised during the year

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

13. GOING CONCERN

At the year end the charity's surplus of funds was not sufficient to cover another years worth of expenses and significant new funding would be required for it to continue in its current format. At the date these accounts were signed no new funding had been made available and the charity's activities were being scaled down with all staff being made redundant. It is the charity's intention to continue in the short term on a volunteer basis.

Goscote Greenacres Community Garden

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,168	1,556
Grants	47,609	45,172
Subscriptions	920	905
	<hr/>	<hr/>
	51,697	47,633
Other trading activities		
Fundraising events	300	4,441
Shop income	12,605	4,829
Garden maintenance services	13,124	6,178
	<hr/>	<hr/>
	26,029	15,448
Total incoming resources	<hr/>	<hr/>
	77,726	63,081
EXPENDITURE		
Charitable activities		
Purchases for resale	429	1,339
Garden supplies	4,353	1,627
Event and promotion costs	1,281	1,168
Licences	117	60
	<hr/>	<hr/>
	6,180	4,194
Support costs		
Management		
Wages	76,827	70,542
Pensions	2,070	1,943
Insurance	1,290	1,247
Telephone and internet	902	568
IT, post, printing, stationery	96	511
Repairs and consumables	3,257	4,177
Fuel and travel expenses	860	1,697
Van insurance and tax	2,153	1,557
Other van expenses	3,294	886
Vehicle hire	1,092	-
Refreshments	1,248	423
Cleaning and hygiene costs	459	256
Volunteer expenses	266	206
Accountancy	2,868	2,244
Legal fees	1,405	-
Website and advertising	166	302
Gifts	482	-
Spacehive expenses	5,987	-
Sundry expenses	-	67
Depreciation of tangible and heritage assets	4,040	5,263
	<hr/>	<hr/>
	108,762	91,889
Total resources expended	<hr/>	<hr/>
	114,942	96,083
Net expenditure	<hr/> <hr/>	<hr/> <hr/>
	(37,216)	(33,002)

This page does not form part of the statutory financial statements

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales - Charity number 1178639

Accounts

REGISTERED COMPANY NUMBER: 10168064 (England and Wales)
REGISTERED CHARITY NUMBER: 1178639

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023

for

Goscote Greenacres Community Garden
(A Company Limited by Guarantee)

Lewis Smith & Co.
Chartered Certified Accountants
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Goscote Greenacres Community Garden

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for the Year Ended 31 December 2023

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Goscote Greenacres Community Garden

Reference and Administrative Details
for the Year Ended 31 December 2023

TRUSTEES

Mrs L J Holloway
Mrs A N Tolley
Mrs M E Whiting
M Bracey
Mr N Imber
Mr S Pritchard

COMPANY SECRETARY

Mr P B Mason

REGISTERED OFFICE

Goscote Greenacres Community Garden
Goscote Lane
Walsall
West Midlands
WS3 1SJ

**REGISTERED COMPANY
NUMBER**

10168064 (England and Wales)

REGISTERED CHARITY NUMBER 1178639

INDEPENDENT EXAMINER

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Report of the Trustees
for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in Goscote and the surrounding area, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have supported 18 adults with learning disabilities attending each week to volunteer in the garden undertaking supervised activities. This has enhanced their wellbeing and provided them with meaningful daytime activity and prevented them requiring further Care and Support.

3 'able bodied' volunteers attend throughout the week who help with the day to day running of the site, in particular providing support and supervision to the 18 volunteers.

All 60 plots have been let at the site and it operates at full capacity with a waiting list. The refurbishment of the raised beds continues, making many of them more accessible for those with disabilities. The extension of one of the polytunnels has increased our indoor growing space and potential for further income generation. The local community continue to support us by with building materials and plant pots etc to help with the ongoing functions of the garden.

The garden maintenance service now operates for 4 days a week and continues to grow with several regular domestic customers. Work continues for Walsall Council at various sites throughout the borough. We also work with a local hospice working on gardens of their clients as required. We employ two part time garden supervisors to oversee the garden maintenance service and enable it to expand and generate income..

We have employed a part-time trainee gardener, who was originally one of our higher functioning learning disabilities volunteers. This is not only providing him with valuable training for future employment but has increased our own capacity for training and income generation.

Specific activities to build community networks have been:

- 1 A May plant sale open to the wider community selling vegetable plants, flower and bedding plants at very competitive prices.
- 2 The Xmas vegetable box scheme was popular in December 2023 51 boxes.
- 3 We continue to supply weekly vegetable orders to the local community.
- 4 We ran 2 successful HAF play schemes for 10 to 18 year olds with learning difficulties.
- 5 We have successfully engaged with 'Froglife' who visited us twice with activities and talks for volunteers and local community members regarding care of frogs.
6. We have held an evening 'Bat Walk' on site for the local community.
- 7 A Halloween event attended by 100+ people including specific activities for children such as pumpkin carving.

FINANCIAL REVIEW

Financial position

The charity had a net deficit this year of £33,002 (2022 - £6,544). The net assets of the charity at the year end were £57,298 (2022 - £90,300). The net assets are split into unrestricted funds of £27,125 (2022 - £18,074) and restricted funds of £30,173 (2022 - £72,226).

Goscote Greenacres Community Garden (Registered number: 10168064)

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 April 2024 and signed on its behalf by:

Mr P B Mason - Secretary

Independent examiner's report to the trustees of Goscote Greenacres Community Garden ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr Andrew James Smith

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

30 April 2024

Goscote Greenacres Community Garden

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,460	45,173	47,633	68,951
Other trading activities	3	15,448	-	15,448	9,139
Total		<u>17,908</u>	<u>45,173</u>	<u>63,081</u>	<u>78,090</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		4,194	-	4,194	5,161
Payroll costs		225	72,260	72,485	58,162
Other costs		4,438	14,966	19,404	21,311
Total		<u>8,857</u>	<u>87,226</u>	<u>96,083</u>	<u>84,634</u>
NET INCOME/(EXPENDITURE)		9,051	(42,053)	(33,002)	(6,544)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,074	72,226	90,300	96,844
TOTAL FUNDS CARRIED FORWARD		<u><u>27,125</u></u>	<u><u>30,173</u></u>	<u><u>57,298</u></u>	<u><u>90,300</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	8	2,050	13,705	15,755	21,018
CURRENT ASSETS					
Debtors	9	-	161	161	148
Cash at bank and in hand		27,025	17,085	44,110	72,927
		<u>27,025</u>	<u>17,246</u>	<u>44,271</u>	<u>73,075</u>
CREDITORS					
Amounts falling due within one year	10	(1,950)	(778)	(2,728)	(3,793)
		<u>25,075</u>	<u>16,468</u>	<u>41,543</u>	<u>69,282</u>
NET CURRENT ASSETS					
		<u>27,125</u>	<u>30,173</u>	<u>57,298</u>	<u>90,300</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>27,125</u>	<u>30,173</u>	<u>57,298</u>	<u>90,300</u>
NET ASSETS					
		<u>27,125</u>	<u>30,173</u>	<u>57,298</u>	<u>90,300</u>
FUNDS					
	11			27,125	18,074
Unrestricted funds				30,173	72,226
Restricted funds				<u>57,298</u>	<u>90,300</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Goscote Greenacres Community Garden (Registered number: 10168064)

Balance Sheet - continued

31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2024 and were signed on its behalf by:

Mr N Imber - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	1,556	2,052
Grants	45,172	65,954
Subscriptions	905	945
	<u>47,633</u>	<u>68,951</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Big Lottery Reaching Communities Fund	33,834	65,954
Garden Maintenance Wages Grants	11,338	-
	<u>45,172</u>	<u>65,954</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	4,441	2,033
Shop income	4,829	3,202
Garden maintenance services	6,178	3,904
	<u>15,448</u>	<u>9,139</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	5,263	7,012
	<u>5,263</u>	<u>7,012</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	70,542	54,966
Social security costs	-	1,338
Other pension costs	1,943	1,858
	<u>72,485</u>	<u>58,162</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Management	2	2
Garden Maintenance Supervisor	1	1
Other	1	-
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,997	65,954	68,951
Other trading activities	9,139	-	9,139
Total	<u>12,136</u>	<u>65,954</u>	<u>78,090</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	5,161	-	5,161
Payroll costs	-	58,162	58,162
Other costs	7,037	14,274	21,311
Total	<u>12,198</u>	<u>72,436</u>	<u>84,634</u>
NET INCOME/(EXPENDITURE)	(62)	(6,482)	(6,544)
RECONCILIATION OF FUNDS			
Total funds brought forward	18,136	78,708	96,844
TOTAL FUNDS CARRIED FORWARD	<u>18,074</u>	<u>72,226</u>	<u>90,300</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	35,183	20,854	2,099	58,136
DEPRECIATION				
At 1 January 2023	21,663	14,256	1,199	37,118
Charge for year	3,386	1,650	227	5,263
At 31 December 2023	25,049	15,906	1,426	42,381
NET BOOK VALUE				
At 31 December 2023	10,134	4,948	673	15,755
At 31 December 2022	13,520	6,598	900	21,018

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Prepayments and accrued income	161	148

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Pension creditor	778	2,000
Accruals and deferred income	1,950	1,793
	2,728	3,793

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	18,074	9,051	27,125
Restricted funds			
Big Lottery Reaching Communities Fund	63,129	(40,566)	22,563
Big Lottery Awards For All	4,634	(622)	4,012
Garden Maintenance Wages Grants	4,463	(865)	3,598
	72,226	(42,053)	30,173
TOTAL FUNDS	90,300	(33,002)	57,298

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,908	(8,857)	9,051
Restricted funds			
Big Lottery Reaching Communities Fund	33,835	(74,401)	(40,566)
Big Lottery Awards For All	-	(622)	(622)
Garden Maintenance Wages Grants	11,338	(12,203)	(865)
	<u>45,173</u>	<u>(87,226)</u>	<u>(42,053)</u>
TOTAL FUNDS	<u><u>63,081</u></u>	<u><u>(96,083)</u></u>	<u><u>(33,002)</u></u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	18,136	(62)	18,074
Restricted funds			
Big Lottery Reaching Communities Fund	63,246	(117)	63,129
Big Lottery Awards For All	5,462	(828)	4,634
Garden Maintenance Wages Grants	10,000	(5,537)	4,463
	<u>78,708</u>	<u>(6,482)</u>	<u>72,226</u>
TOTAL FUNDS	<u><u>96,844</u></u>	<u><u>(6,544)</u></u>	<u><u>90,300</u></u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,136	(12,198)	(62)
Restricted funds			
Big Lottery Reaching Communities Fund	65,954	(66,071)	(117)
Big Lottery Awards For All	-	(828)	(828)
Garden Maintenance Wages Grants	-	(5,537)	(5,537)
	<u>65,954</u>	<u>(72,436)</u>	<u>(6,482)</u>
TOTAL FUNDS	<u>78,090</u>	<u>(84,634)</u>	<u>(6,544)</u>

Purpose of Funds

Unrestricted General Fund

This fund represents the free funds of the charity that are not designated for particular purposes.

Restricted Funds

Big Lottery Reaching Communities Fund

This initial grant was first received on 1st October 2018. Further payments will be received over a five year period from this date to help fund salaries and the majority of the garden's running costs. Receipts from this grant have come to an end this year.

Big Lottery Awards For All

This grant of £10,000 was received during 2019 to fund the development and delivering of the garden's new digital trail.

Garden Maintenance Wages Grants

These are various grants that have been received to fund the wages of a garden maintenance staff. The initial grant was from the Thomas Bailey fund and was for £10,000. It was received during 2019 to fund the wages of a garden maintenance supervisor. However, due to the COVID-19 pandemic this position was not filled until April 2022. This remainder of this grant has been fully spent during this year. This year a further grant of £10,000 has been received from Garfield Weston to fund the wages for the Jacob Pitt, a garden maintenance assistant. There have also been further grants received this year from TNL for £1,338. These are to continue for the next five year to fund the salaries of a new full time Community Garden Manager and a new full time garden supervisor. The TNL grant can also be used for other costs such as vehicle costs, office consumables and project overheads where necessary.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales - Charity number 1178639

Accounts

REGISTERED COMPANY NUMBER: 10168064 (England and Wales)
REGISTERED CHARITY NUMBER: 1178639

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022

for

Goscote Greenacres Community Garden
(A Company Limited by Guarantee)

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Goscote Greenacres Community Garden

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Goscote Greenacres Community Garden

Reference and Administrative Details
for the Year Ended 31 December 2022

TRUSTEES

Mrs L J Holloway
Mrs A N Tolley
Mrs M E Whiting
M Bracey
Mr N Imber
Mr S Pritchard
Mr H Cartwright (resigned 16.10.22)

COMPANY SECRETARY

Mr P B Mason

REGISTERED OFFICE

Goscote Greenacres Community Garden
Goscote Lane
Walsall
West Midlands
WS3 1SJ

**REGISTERED COMPANY
NUMBER**

10168064 (England and Wales)

REGISTERED CHARITY NUMBER 1178639

INDEPENDENT EXAMINER

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Report of the Trustees
for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in Goscote and the surrounding area, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have supported 18 adults with learning disabilities attending each week to volunteer in the garden undertaking supervised activity. This has enhanced their wellbeing and provided them with meaningful daytime activity and prevented them requiring further Care and Support.

5 'able bodied' volunteers attend throughout the week who help with the day to day running of the site in particular providing support and supervision to the 18 volunteers.

All 60 plots have been let at the site and it operates at full capacity with a waiting list. We have undertaken a refurbishment of many of the raised beds making them attractive and safe for plot holders. We are also extending polytunnels to increase indoor growing space and the potential for further income generation. The Local Community have provided us with some building materials to help with the renovations.

The Garden maintenance service operates for 2 days a week continues to grow with several regular domestic customers. Work has been undertaken for Walsall Council on their allotment sites and constructing some raised beds for Mindkind, a local mental health charity. A part time member of staff has been employed to oversee the garden maintenance service to enable it to expand and generate income.

Specific activities undertaken this year to build community networks have been:

1. A May plant sale open to the wider community selling vegetable plants, flowers, and bedding plants at very competitive prices.
2. A summer barbecue event open to plot holders, their families, and volunteers.
3. The Xmas vegetable box scheme was popular in December 2022 48 boxes.
4. We successfully ran 2 successful ran 2 HAF play schemes for 10 to 16 year olds with learning disabilities.
5. We continue as a waterside care group doing 6 litter picks every year along the canal and adjacent green spaces.
6. A Halloween event attended by 100+ people including specific activities for children such as apple bobbing and pumpkin cutting.

FINANCIAL REVIEW

Financial position

The charity had a net deficit this year of £6,544 (2021 - surplus of £265). The net assets of the charity at the year end were £90,300 (2021 - £96,844). The net assets are split into unrestricted funds of £18,074 (2021 - £18,136) and restricted funds of £72,226 (2021 - £78,708).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Goscote Greenacres Community Garden (Registered number: 10168064)

Report of the Trustees
for the Year Ended 31 December 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 April 2023 and signed on its behalf by:

Mr P B Mason - Secretary

Independent examiner's report to the trustees of Goscote Greenacres Community Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr Andrew James Smith

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

23 April 2023

Goscote Greenacres Community Garden

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,997	65,954	68,951	75,171
Other trading activities	3	9,139	-	9,139	7,243
Total		<u>12,136</u>	<u>65,954</u>	<u>78,090</u>	<u>82,414</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		5,161	-	5,161	6,296
Payroll costs		-	58,162	58,162	54,383
Other costs		7,037	14,274	21,311	21,470
Total		<u>12,198</u>	<u>72,436</u>	<u>84,634</u>	<u>82,149</u>
NET INCOME/(EXPENDITURE)		(62)	(6,482)	(6,544)	265
RECONCILIATION OF FUNDS					
Total funds brought forward		18,136	78,708	96,844	96,579
TOTAL FUNDS CARRIED FORWARD		<u>18,074</u>	<u>72,226</u>	<u>90,300</u>	<u>96,844</u>

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	8	2,738	18,280	21,018	21,312
CURRENT ASSETS					
Debtors	9	-	148	148	130
Cash at bank and in hand		17,129	55,798	72,927	77,605
		<u>17,129</u>	<u>55,946</u>	<u>73,075</u>	<u>77,735</u>
CREDITORS					
Amounts falling due within one year	10	(1,793)	(2,000)	(3,793)	(2,203)
NET CURRENT ASSETS		<u>15,336</u>	<u>53,946</u>	<u>69,282</u>	<u>75,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,074</u>	<u>72,226</u>	<u>90,300</u>	<u>96,844</u>
NET ASSETS		<u>18,074</u>	<u>72,226</u>	<u>90,300</u>	<u>96,844</u>
FUNDS					
Unrestricted funds	11			18,074	18,136
Restricted funds				72,226	78,708
TOTAL FUNDS				<u>90,300</u>	<u>96,844</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Goscote Greenacres Community Garden (Registered number: 10168064)

Balance Sheet - continued

31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2023 and were signed on its behalf by:

Mr N Imber - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	2,052	8,407
Grants	65,954	65,995
Subscriptions	945	769
	<u>68,951</u>	<u>75,171</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
Big Lottery Reaching Communities Fund	65,954	64,813
General	-	1,182
	<u>65,954</u>	<u>65,995</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	2,033	396
Shop income	3,202	4,000
Garden maintenance services	3,904	2,847
	<u>9,139</u>	<u>7,243</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	7,012	7,108
	<u>7,012</u>	<u>7,108</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	54,966	51,308
Social security costs	1,338	217
Other pension costs	1,858	2,858
	<u>58,162</u>	<u>54,383</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Management	2	2
Garden Maintenance Supervisor	1	-
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,359	64,812	75,171
Other trading activities	7,243	-	7,243
Total	<u>17,602</u>	<u>64,812</u>	<u>82,414</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	6,296	-	6,296
Payroll costs	-	54,383	54,383
Other costs	5,414	16,056	21,470
Total	<u>11,710</u>	<u>70,439</u>	<u>82,149</u>
NET INCOME/(EXPENDITURE)	5,892	(5,627)	265
RECONCILIATION OF FUNDS			
Total funds brought forward	12,244	84,335	96,579
TOTAL FUNDS CARRIED FORWARD	<u>18,136</u>	<u>78,708</u>	<u>96,844</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2022	28,819	20,854	1,745	51,418
Additions	6,364	-	354	6,718
At 31 December 2022	35,183	20,854	2,099	58,136
DEPRECIATION				
At 1 January 2022	17,152	12,057	897	30,106
Charge for year	4,511	2,199	302	7,012
At 31 December 2022	21,663	14,256	1,199	37,118
NET BOOK VALUE				
At 31 December 2022	13,520	6,598	900	21,018
At 31 December 2021	11,667	8,797	848	21,312

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Prepayments and accrued income	148	130

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Pension creditor	2,000	700
Accruals and deferred income	1,793	1,503
	3,793	2,203

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	18,136	(62)	18,074
Restricted funds			
Big Lottery Reaching Communities Fund	63,246	(117)	63,129
Big Lottery Awards For All	5,462	(828)	4,634
Thomas Bailey Fund	10,000	(5,537)	4,463
	78,708	(6,482)	72,226
TOTAL FUNDS	96,844	(6,544)	90,300

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,136	(12,198)	(62)
Restricted funds			
Big Lottery Reaching Communities Fund	65,954	(66,071)	(117)
Big Lottery Awards For All	-	(828)	(828)
Thomas Bailey Fund	-	(5,537)	(5,537)
	<u>65,954</u>	<u>(72,436)</u>	<u>(6,482)</u>
TOTAL FUNDS	<u>78,090</u>	<u>(84,634)</u>	<u>(6,544)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	12,244	5,892	18,136
Restricted funds			
Big Lottery Reaching Communities Fund	67,769	(4,523)	63,246
Big Lottery Awards For All	6,566	(1,104)	5,462
Thomas Bailey Fund	10,000	-	10,000
	<u>84,335</u>	<u>(5,627)</u>	<u>78,708</u>
TOTAL FUNDS	<u>96,579</u>	<u>265</u>	<u>96,844</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,602	(11,710)	5,892
Restricted funds			
Big Lottery Reaching Communities Fund	64,812	(69,335)	(4,523)
Big Lottery Awards For All	-	(1,104)	(1,104)
	<u>64,812</u>	<u>(70,439)</u>	<u>(5,627)</u>
TOTAL FUNDS	<u>82,414</u>	<u>(82,149)</u>	<u>265</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	12,244	5,830	18,074
Restricted funds			
Big Lottery Reaching Communities Fund	67,769	(4,640)	63,129
Big Lottery Awards For All	6,566	(1,932)	4,634
Thomas Bailey Fund	10,000	(5,537)	4,463
	<u>84,335</u>	<u>(12,109)</u>	<u>72,226</u>
TOTAL FUNDS	<u>96,579</u>	<u>(6,279)</u>	<u>90,300</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,738	(23,908)	5,830
Restricted funds			
Big Lottery Reaching Communities Fund	130,766	(135,406)	(4,640)
Big Lottery Awards For All	-	(1,932)	(1,932)
Thomas Bailey Fund	-	(5,537)	(5,537)
	<u>130,766</u>	<u>(142,875)</u>	<u>(12,109)</u>
TOTAL FUNDS	<u>160,504</u>	<u>(166,783)</u>	<u>(6,279)</u>

Purpose of Funds

Unrestricted General Fund

This fund represents the free funds of the charity that are not designated for particular purposes.

Restricted Funds

Big Lottery Reaching Communities Fund

This initial grant was first received on 1st October 2018. Further payments will be received over a five year period from this date to help fund salaries and the majority of the garden's running costs.

Big Lottery Awards For All

This grant of £10,000 was received during 2019 to fund the development and delivering of the garden's new digital trail.

Thomas Bailey Fund

This grant of £10,000 was received during 2019 to fund the wages of a garden maintenance supervisor. However, due to the COVID-19 situation this position was not filled until April 2022. The fund is now paying for the employment costs of this position.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales - Charity number 1178639

Accounts

REGISTERED COMPANY NUMBER: 10168064 (England and Wales)
REGISTERED CHARITY NUMBER: 1178639

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
Goscote Greenacres Community Garden
(A Company Limited by Guarantee)

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Goscote Greenacres Community Garden

Contents of the Financial Statements
for the Year Ended 31 December 2021

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Goscote Greenacres Community Garden

Reference and Administrative Details
for the Year Ended 31 December 2021

TRUSTEES

Mrs L A Clark (resigned 7.8.21)
Mrs A I Hasketh (resigned 31.3.21)
Mrs L J Holloway
Mrs C E Langston (resigned 7.8.21)
Mrs A N Tolley
Mrs M E Whiting
Mrs A Bish (resigned 22.5.21)
Mr R Dolan (appointed 22.5.21) (resigned 7.8.21)
M Bracey (appointed 22.5.21)
Mr N Imber (appointed 22.5.21)
Mr S Pritchard (appointed 21.11.21)
Mr H Cartwright (appointed 21.11.21)

COMPANY SECRETARY

Mr P B Mason

REGISTERED OFFICE

Goscote Greenacres Community Garden
Goscote Lane
Walsall
West Midlands
WS3 1SJ

**REGISTERED COMPANY
NUMBER**

10168064 (England and Wales)

REGISTERED CHARITY NUMBER 1178639

INDEPENDENT EXAMINER

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Goscote Greenacres Community Garden (Registered number: 10168064)

Report of the Trustees
for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in Goscote and the surrounding area, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the ongoing COVID-19 the Goscote Greenacres Community Garden has remained open.

We have supported 13 adults with learning disabilities attending each week to volunteer in the garden. This has enhanced their wellbeing and provided them with meaningful daytime activity.

All plots have been let at the site and it operates at full capacity with a waiting list. We have undertaken a refurbishment of many of the raised beds making them attractive and safe for plot holders. We are also extending polytunnels to increase indoor growing space and the potential for further income generation.

The Garden maintenance service has had a soft launch this year with several regular domestic customers. Work has been undertaken for Walsall Council on their allotment sites and constructing some raised beds for Mindkind, a local mental health charity. In the coming months we are hoping to employ a new part time member of staff to oversee the garden maintenance service to enable it to expand and generate income.

The vegetable box scheme has reduced this year probably due to the COVID-19 pandemic, so we are looking at ways to regenerate this aspect of the project going forward.

Specific activities undertaken this year to build community networks have been:

- A May plant sale open to the wider community which will this year extend to the sale of the flowers and bedding plants
- A summer barbecue event open to plot holders, their families and volunteers
- A halloween event attended by 100+ people including specific activities for children such as apple bobbing and pumpkin cutting

FINANCIAL REVIEW

Financial position

The charity had net surplus for the year of £265 (2020 - deficit £5,696). The net assets of the charity at the year end were £96,844 (2020 - £96,579). The net assets are split into unrestricted funds of £18,136 (2020 - £12,244) and restricted funds of £78,708 (2020 - £84,335).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

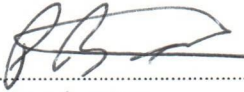
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Goscote Greenacres Community Garden (Registered number: 10168064)

Report of the Trustees
for the Year Ended 31 December 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20th March 22 and signed on its behalf by:



.....
Mr P B Mason - Secretary

Independent Examiner's Report to the Trustees of
Goscote Greenacres Community Garden

Independent examiner's report to the trustees of Goscote Greenacres Community Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Mr Andrew James Smith
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Date: 14 April 2022

Goscote Greenacres Community Garden

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,359	64,812	75,171	68,542
Other trading activities	3	7,243	-	7,243	5,210
Total		<u>17,602</u>	<u>64,812</u>	<u>82,414</u>	<u>73,752</u>
EXPENDITURE ON					
Charitable activities					
Raising funds		6,296	-	6,296	6,560
Payroll costs		-	54,383	54,383	52,285
Other costs		5,414	16,056	21,470	20,603
Total		<u>11,710</u>	<u>70,439</u>	<u>82,149</u>	<u>79,448</u>
NET INCOME/(EXPENDITURE)		<u>5,892</u>	<u>(5,627)</u>	<u>265</u>	<u>(5,696)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		12,244	84,335	96,579	102,275
TOTAL FUNDS CARRIED FORWARD		<u><u>18,136</u></u>	<u><u>78,708</u></u>	<u><u>96,844</u></u>	<u><u>96,579</u></u>

The notes form part of these financial statements

Goscote Greenacres Community Garden (Registered number: 10168064)

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	8	3,653	17,659	21,312	26,840
CURRENT ASSETS					
Debtors	9	-	130	130	137
Cash at bank and in hand		15,986	61,619	77,605	72,400
		<u>15,986</u>	<u>61,749</u>	<u>77,735</u>	<u>72,537</u>
CREDITORS					
Amounts falling due within one year	10	(1,503)	(700)	(2,203)	(2,798)
		<u>14,483</u>	<u>61,049</u>	<u>75,532</u>	<u>69,739</u>
NET CURRENT ASSETS					
		<u>18,136</u>	<u>78,708</u>	<u>96,844</u>	<u>96,579</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>18,136</u>	<u>78,708</u>	<u>96,844</u>	<u>96,579</u>
NET ASSETS					
		<u>18,136</u>	<u>78,708</u>	<u>96,844</u>	<u>96,579</u>
FUNDS					
Unrestricted funds	11			18,136	12,244
Restricted funds				78,708	84,335
				<u>96,844</u>	<u>96,579</u>
TOTAL FUNDS					
				<u>96,844</u>	<u>96,579</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Goscote Greenacres Community Garden (Registered number: 10168064)

Balance Sheet - continued

31 December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/3/22 and were signed on its behalf by:

Nigel L Imber
Mr N Imber - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	8,407	5,884
Grants	65,995	61,940
Subscriptions	769	718
	<u>75,171</u>	<u>68,542</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Big Lottery Reaching Communities Fund	64,813	61,940
General	1,182	-
	<u>65,995</u>	<u>61,940</u>

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	396	-
Shop income	4,000	5,210
Garden maintenance services	2,847	-
	<u>7,243</u>	<u>5,210</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	7,108	8,947
	<u>7,108</u>	<u>8,947</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	51,308	49,699
Social security costs	217	1,095
Other pension costs	2,858	1,491
	<u>54,383</u>	<u>52,285</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Management	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,603	61,939	68,542
Other trading activities	<u>5,210</u>	<u>-</u>	<u>5,210</u>
Total	<u>11,813</u>	<u>61,939</u>	<u>73,752</u>
EXPENDITURE ON			
Charitable activities			
Raising funds	6,560	-	6,560
Payroll costs	-	52,285	52,285
Other costs	3,780	16,823	20,603
Total	<u>10,340</u>	<u>69,108</u>	<u>79,448</u>
NET INCOME/(EXPENDITURE)	<u>1,473</u>	<u>(7,169)</u>	<u>(5,696)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>10,771</u>	<u>91,504</u>	<u>102,275</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>12,244</u></u>	<u><u>84,335</u></u>	<u><u>96,579</u></u>

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2021	27,799	20,854	1,185	49,838
Additions	1,020	-	560	1,580
	<u>28,819</u>	<u>20,854</u>	<u>1,745</u>	<u>51,418</u>
DEPRECIATION				
At 1 January 2021	13,261	9,124	613	22,998
Charge for year	3,891	2,933	284	7,108
	<u>17,152</u>	<u>12,057</u>	<u>897</u>	<u>30,106</u>
NET BOOK VALUE				
At 31 December 2021	<u>11,667</u>	<u>8,797</u>	<u>848</u>	<u>21,312</u>
At 31 December 2020	<u>14,538</u>	<u>11,730</u>	<u>572</u>	<u>26,840</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Prepayments and accrued income	130	137
	<u>130</u>	<u>137</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Social security and other taxes	-	427
Pension creditor	700	1,018
Accruals and deferred income	1,503	1,353
	<u>2,203</u>	<u>2,798</u>

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	12,244	5,892	18,136
Restricted funds			
Big Lottery Reaching Communities Fund	67,769	(4,523)	63,246
Big Lottery Awards For All	6,566	(1,104)	5,462
Thomas Bailey Fund	10,000	-	10,000
	<u>84,335</u>	<u>(5,627)</u>	<u>78,708</u>
TOTAL FUNDS	<u>96,579</u>	<u>265</u>	<u>96,844</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,602	(11,710)	5,892
Restricted funds			
Big Lottery Reaching Communities Fund	64,812	(69,335)	(4,523)
Big Lottery Awards For All	-	(1,104)	(1,104)
	<u>64,812</u>	<u>(70,439)</u>	<u>(5,627)</u>
TOTAL FUNDS	<u>82,414</u>	<u>(82,149)</u>	<u>265</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	10,771	1,473	12,244
Restricted funds			
Big Lottery Reaching Communities Fund	73,466	(5,697)	67,769
Big Lottery Awards For All	8,038	(1,472)	6,566
Thomas Bailey Fund	10,000	-	10,000
	<u>91,504</u>	<u>(7,169)</u>	<u>84,335</u>
TOTAL FUNDS	<u>102,275</u>	<u>(5,696)</u>	<u>96,579</u>

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,813	(10,340)	1,473
Restricted funds			
Big Lottery Reaching Communities Fund	61,939	(67,636)	(5,697)
Big Lottery Awards For All	-	(1,472)	(1,472)
	<u>61,939</u>	<u>(69,108)</u>	<u>(7,169)</u>
TOTAL FUNDS	<u>73,752</u>	<u>(79,448)</u>	<u>(5,696)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	10,771	7,365	18,136
Restricted funds			
Big Lottery Reaching Communities Fund	73,466	(10,220)	63,246
Big Lottery Awards For All	8,038	(2,576)	5,462
Thomas Bailey Fund	10,000	-	10,000
	<u>91,504</u>	<u>(12,796)</u>	<u>78,708</u>
TOTAL FUNDS	<u>102,275</u>	<u>(5,431)</u>	<u>96,844</u>

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,415	(22,050)	7,365
Restricted funds			
Big Lottery Reaching Communities Fund	126,751	(136,971)	(10,220)
Big Lottery Awards For All	-	(2,576)	(2,576)
	<u>126,751</u>	<u>(139,547)</u>	<u>(12,796)</u>
TOTAL FUNDS	<u>156,166</u>	<u>(161,597)</u>	<u>(5,431)</u>

Purpose of Funds

Unrestricted General Fund

This fund represents the free funds of the charity that are not designated for particular purposes.

Restricted Funds

Big Lottery Reaching Communities Fund

This initial grant was first received on 1st October 2018. Further payments will be received over a five year period from this date to help fund salaries and the majority of the garden's running costs.

Big Lottery Awards For All

This grant of £10,000 was received during 2019 to fund the development and delivering of the garden's new digital trail.

Thomas Bailey Fund

This grant of £10,000 was received during 2019 to fund the wages of a garden maintenance supervisor. At the year end this position had yet to be filled as it had subsequently been delayed due to the COVID-19 situation.

Goscote Greenacres Community Garden

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

GOSCOTE GREENACRES COMMUNITY GARDEN

England & Wales - Charity number 1178639

Accounts

REGISTERED COMPANY NUMBER: 10168064 (England and Wales)
REGISTERED CHARITY NUMBER: 1178639

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020

for

Goscote Greenacres Community Garden
(A Company Limited by Guarantee)

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Goscote Greenacres Community Garden

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Detailed Statement of Financial Activities	15 to 16

Goscote Greenacres Community Garden

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES

Mrs L A Clark
Mrs A I Hasketh (resigned 31.3.21)
Mrs L J Holloway
Mrs C E Langston
Mrs A N Tolley
Mrs M E Whiting
Mrs A Bish (resigned 22.5.21)
Mr R Dolan (appointed 22.5.21)
M Bracey (appointed 22.5.21)

COMPANY SECRETARY

Mr P B Mason

REGISTERED OFFICE

Goscote Greenacres Community Garden
Goscote Lane
Walsall
West Midlands
WS3 1SJ

**REGISTERED COMPANY
NUMBER**

10168064 (England and Wales)

REGISTERED CHARITY NUMBER 1178639

INDEPENDENT EXAMINER

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in Goscote and the surrounding area, who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the objective of improving the condition of life of the said inhabitants.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The site has remained open to plot holders throughout the COVID-19 pandemic as social distancing is easy on the site and work on your allotment has been allowed as part of your daily physical exercise.

We have seen a steady increase of people interested in plots on the site with the largest waiting list ever of 11 people waiting for plots. We are hoping to reduce this considerably as a few people leave every year and we have received some funding through West Midlands Police to construct some additional plots on the site. The greatest demand is for raised beds as they allow the less able to enjoy gardening.

The vegetable box scheme has continued throughout the pandemic with 12 regular customers. The christmas box scheme was very successful with 49 boxes delivered the week before christmas.

The garden maintenance project is still on hold until after the COVID-19 pandemic. We have managed to fulfill one contract for Mossley Big Local and constructed and planted 6 large planters around the estate.

FINANCIAL REVIEW

Financial position

The charity had net deficit for the year of £5,696 (2019 - Surplus £79,704). The net assets of the charity at the year end were £96,579 (2019 - £102,275). The net assets are split into unrestricted funds of £12,244 (2019 - £10,771) and restricted funds of £84,335 (2019 - £91,504).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr P B Mason - Secretary

Independent examiner's report to the trustees of Goscote Greenacres Community Garden ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr Andrew James Smith
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

Date:

Goscote Greenacres Community Garden

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,603	61,940	68,543	156,539
Other trading activities	3	5,209	(1)	5,208	5,456
Total		11,812	61,939	73,751	161,995
EXPENDITURE ON					
Charitable activities					
Raising funds		6,560	-	6,560	5,939
Payroll costs		-	52,285	52,285	53,363
Other costs		3,779	16,823	20,602	22,989
Total		10,339	69,108	79,447	82,291
NET INCOME/(EXPENDITURE)		1,473	(7,169)	(5,696)	79,704
RECONCILIATION OF FUNDS					
Total funds brought forward		10,771	91,504	102,275	22,571
TOTAL FUNDS CARRIED FORWARD		12,244	84,335	96,579	102,275

The notes form part of these financial statements

Goscote Greenacres Community Garden

Balance Sheet

31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	8	4,872	21,968	26,840	34,003
CURRENT ASSETS					
Debtors	9	-	137	137	135
Cash at bank and in hand		8,725	63,675	72,400	71,534
		<u>8,725</u>	<u>63,812</u>	<u>72,537</u>	<u>71,669</u>
CREDITORS					
Amounts falling due within one year	10	(1,353)	(1,445)	(2,798)	(3,397)
		<u>7,372</u>	<u>62,367</u>	<u>69,739</u>	<u>68,272</u>
NET CURRENT ASSETS					
		<u>12,244</u>	<u>84,335</u>	<u>96,579</u>	<u>102,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>12,244</u>	<u>84,335</u>	<u>96,579</u>	<u>102,275</u>
NET ASSETS					
		<u>12,244</u>	<u>84,335</u>	<u>96,579</u>	<u>102,275</u>
FUNDS					
Unrestricted funds	11			12,244	10,771
Restricted funds				84,335	91,504
				<u>96,579</u>	<u>102,275</u>
TOTAL FUNDS					
				<u>96,579</u>	<u>102,275</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Goscote Greenacres Community Garden

Balance Sheet - continued

31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Mrs L A Clark - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	5,885	24
Grants	61,940	154,368
Subscriptions	718	2,147
	<u>68,543</u>	<u>156,539</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Big Lottery Reaching Communities Fund	61,940	134,368
Big Lottery Awards For All	-	10,000
Thomas Bailey Fund	-	10,000
	<u>61,940</u>	<u>154,368</u>

3. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	-	1,232
Shop income	5,208	4,224
	<u>5,208</u>	<u>5,456</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>8,947</u>	<u>11,334</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	49,699	47,814
Social security costs	1,095	4,231
Other pension costs	1,491	1,318
	<u>52,285</u>	<u>53,363</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Management	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,171	154,368	156,539
Other trading activities	<u>5,454</u>	<u>2</u>	<u>5,456</u>
Total	7,625	154,370	161,995
EXPENDITURE ON			
Charitable activities			
Raising funds	5,939	-	5,939
Payroll costs	-	53,363	53,363
Other costs	7,822	15,167	22,989
Total	<u>13,761</u>	<u>68,530</u>	<u>82,291</u>
NET INCOME/(EXPENDITURE)	<u>(6,136)</u>	<u>85,840</u>	<u>79,704</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	16,907	5,664	22,571
TOTAL FUNDS CARRIED FORWARD	<u>10,771</u>	<u>91,504</u>	<u>102,275</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2020	26,015	20,854	1,185	48,054
Additions	1,784	-	-	1,784
At 31 December 2020	<u>27,799</u>	<u>20,854</u>	<u>1,185</u>	<u>49,838</u>
DEPRECIATION				
At 1 January 2020	8,414	5,214	423	14,051
Charge for year	4,847	3,910	190	8,947
At 31 December 2020	<u>13,261</u>	<u>9,124</u>	<u>613</u>	<u>22,998</u>
NET BOOK VALUE				
At 31 December 2020	<u>14,538</u>	<u>11,730</u>	<u>572</u>	<u>26,840</u>
At 31 December 2019	<u>17,601</u>	<u>15,640</u>	<u>762</u>	<u>34,003</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Prepayments and accrued income	<u>137</u>	<u>135</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Social security and other taxes	427	1,674
Pension creditor	1,018	330
Accruals and deferred income	1,353	1,393
	<u>2,798</u>	<u>3,397</u>

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	10,771	1,473	12,244
Restricted funds			
Big Lottery Reaching Communities Fund	73,466	(5,697)	67,769
Big Lottery Awards For All	8,038	(1,472)	6,566
Thomas Bailey Fund	10,000	-	10,000
	<u>91,504</u>	<u>(7,169)</u>	<u>84,335</u>
TOTAL FUNDS	<u>102,275</u>	<u>(5,696)</u>	<u>96,579</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,812	(10,339)	1,473
Restricted funds			
Big Lottery Reaching Communities Fund	61,939	(67,636)	(5,697)
Big Lottery Awards For All	-	(1,472)	(1,472)
	<u>61,939</u>	<u>(69,108)</u>	<u>(7,169)</u>
TOTAL FUNDS	<u>73,751</u>	<u>(79,447)</u>	<u>(5,696)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	16,907	(6,136)	10,771
Restricted funds			
Big Lottery Reaching Communities Fund	5,664	67,802	73,466
Big Lottery Awards For All	-	8,038	8,038
Thomas Bailey Fund	-	10,000	10,000
	<u>5,664</u>	<u>85,840</u>	<u>91,504</u>
TOTAL FUNDS	<u>22,571</u>	<u>79,704</u>	<u>102,275</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,625	(13,761)	(6,136)
Restricted funds			
Big Lottery Reaching Communities Fund	134,370	(66,568)	67,802
Big Lottery Awards For All	10,000	(1,962)	8,038
Thomas Bailey Fund	10,000	-	10,000
	<u>154,370</u>	<u>(68,530)</u>	<u>85,840</u>
TOTAL FUNDS	<u><u>161,995</u></u>	<u><u>(82,291)</u></u>	<u><u>79,704</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	16,907	(4,663)	12,244
Restricted funds			
Big Lottery Reaching Communities Fund	5,664	62,105	67,769
Big Lottery Awards For All	-	6,566	6,566
Thomas Bailey Fund	-	10,000	10,000
	<u>5,664</u>	<u>78,671</u>	<u>84,335</u>
TOTAL FUNDS	<u><u>22,571</u></u>	<u><u>74,008</u></u>	<u><u>96,579</u></u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,437	(24,100)	(4,663)
Restricted funds			
Big Lottery Reaching Communities Fund	196,309	(134,204)	62,105
Big Lottery Awards For All	10,000	(3,434)	6,566
Thomas Bailey Fund	10,000	-	10,000
	<u>216,309</u>	<u>(137,638)</u>	<u>78,671</u>
TOTAL FUNDS	<u>235,746</u>	<u>(161,738)</u>	<u>74,008</u>

Purpose of Funds

Unrestricted General Fund

This fund represents the free funds of the charity that are not designated for particular purposes.

Restricted Funds

Big Lottery Reaching Communities Fund

This initial grant was first received on 1st October 2018. Further payments will be received over a five year period from this date to help fund salaries and the majority of the garden's running costs.

Big Lottery Awards For All

This grant of £10,000 was received during the year to fund the development and delivering of the garden's new digital trail.

Thomas Bailey Fund

This grant of £10,000 was received during the year to fund the wages of a garden maintenance supervisor. At the year end this position had yet to be filled and subsequently has been delayed due to the COVID-19 situation, probably until Spring 2021.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Goscote Greenacres Community Garden

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,885	24
Grants	61,940	154,368
Subscriptions	718	2,147
	<hr/>	<hr/>
	68,543	156,539
Other trading activities		
Fundraising events	-	1,232
Shop income	5,208	4,224
	<hr/>	<hr/>
	5,208	5,456
Total incoming resources	<hr/>	<hr/>
	73,751	161,995
EXPENDITURE		
Charitable activities		
Purchases for resale	3,063	2,503
Garden supplies	2,198	1,443
Bee keeping expenses	40	268
Event and promotion costs	1,199	1,560
Licences	60	165
	<hr/>	<hr/>
	6,560	5,939
Support costs		
Management		
Wages	49,699	47,814
Social security	1,095	4,231
Pensions	1,491	1,318
Insurance	1,222	1,419
Light and heat	-	360
Telephone	104	245
IT, post, printing, stationery	435	286
Repairs and consumables	1,213	2,037
Fuel and travel expenses	978	1,097
Van insurance	1,277	1,131
Other van expenses	682	49
Refreshments	86	126
Cleaning and hygiene costs	76	140
Accountancy	1,563	1,756
Carried forward	59,921	62,009

This page does not form part of the statutory financial statements

Goscote Greenacres Community Garden

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Management		
Brought forward	59,921	62,009
Legal fees	4,000	2,925
Bank charges	-	10
Sundry expenses	19	74
Depreciation of tangible and heritage assets	8,947	11,334
	<u>72,887</u>	<u>76,352</u>
Total resources expended	<u>79,447</u>	<u>82,291</u>
Net (expenditure)/income	<u>(5,696)</u>	<u>79,704</u>