

**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  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

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).

## **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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,460	45,173	47,633	68,951
Other trading activities	3	15,448	-	15,448	9,139
<b>Total</b>		<u>17,908</u>	<u>45,173</u>	<u>63,081</u>	<u>78,090</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>8,857</u>	<u>87,226</u>	<u>96,083</u>	<u>84,634</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,051	(42,053)	(33,002)	(6,544)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		18,074	72,226	90,300	96,844
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,050	13,705	15,755	21,018
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,950)	(778)	(2,728)	(3,793)
<b>NET CURRENT ASSETS</b>		<u>25,075</u>	<u>16,468</u>	<u>41,543</u>	<u>69,282</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,125</u>	<u>30,173</u>	<u>57,298</u>	<u>90,300</u>
<b>NET ASSETS</b>		<u>27,125</u>	<u>30,173</u>	<u>57,298</u>	<u>90,300</u>
<b>FUNDS</b>	11				
Unrestricted funds				27,125	18,074
Restricted funds				<u>30,173</u>	<u>72,226</u>
<b>TOTAL FUNDS</b>				<u>57,298</u>	<u>90,300</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.



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

## **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 2023

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

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

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2023 and 31 December 2023	35,183	20,854	2,099	58,136
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
General fund	18,074	9,051	27,125
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	17,908	(8,857)	9,051
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	18,136	(62)	18,074
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	12,136	(12,198)	(62)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.