

ecoACTIVE

Report and Financial Statements
For the year ended 31st March 2024
(Charity Number: 1180582)

ecoACTIVE
FINANCIAL STATEMENTS
For the year ended 31st March 2024

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Reference and Administrative Information	
Charity Name	ecoACTIVE
Charity Registration Number	1180582
Trustees	K. Addae-Duah (appointed March 2024) S. Dhariwal S. Eccles (appointed April 2024) A. Graciano (appointed June 2024) M. Green A. Halfpenny C. Harrington (appointed April 2024) C. Manser (resigned November 2023) T. McSherry C. Murphy D. Rees (resigned November 2023) M. Rizzo J. Sturmy
Principal Address	% The Leaside Trust, Spring Lane, Clapton, LONDON E5 9HQ
Independent Examiner	Future Insight Consultancy LTD 1B, Side Door, 1 North St, Bromley, BR1 1RB
Bankers	The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

ecoACTIVE
TRUSTEES' REPORT
For the year ended 31st March 2024

The Trustees present their report with the financial statements of the charity ecoACTIVE for the period ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1. of the accounts and comply with its memorandum, the Charities Act 2011 and the Statement of Recommended Practice: 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).

Structure, Governance and Management:

Constitution

The object of the Charitable Incorporated Organisation ("CIO") is:

To advance the education of the public in sustainable development and the conservation, protection and improvement of the physical and natural environment in particular but not exclusively by the provision of information and education in:

- a) Subjects relating to all aspects of sustainability- social, environmental and economic;
- b) Environmental conservation and the prudent use of resources.

ecoACTIVE provides activity programs and workshops with schools, in community settings and at public events, addressing themes of sustainability, nature conservation, and encouraging awareness of prudent use of resources e.g. waste, energy, water and food.

We support schools in becoming more sustainable through practical environmental initiatives and encourage individuals and young people to take personal responsibility for their own behaviours, as well as encouraging their participation in the decision and policymaking for sustainable futures.

We work in partnership with relevant organisations to encourage understanding of sustainable development. We work with families, youth clubs and community groups to engage individuals in thinking about sustainable use of resources and appreciation and protection of the natural world, through creative and hands-on activities. We support residents to create sustainable, thriving community gardens, and run forest schools for young people who greatly benefit from opportunities to explore a local green space. Our new project for 2023-24, the Hackney Buzzline, is creating a 4 km ecological corridor for pollinators, connecting parks with green spaces on housing estates, schools and in other community settings.

The Trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Recruitment and appointment of new trustees

Trustees are recruited from ecoACTIVE's membership and the membership of relevant professional networks having regard to the requirement for any specialist skills needed. References are taken up to ensure the suitability of potential new trustees.

Induction and training of new trustees

When new trustees are appointed, they are given a copy of the charity's Constitution and they meet with the Director who gives them a detailed insight into the running of the organisation.

Trustee Board and meetings

Trustee meetings are held online every two months. The Trustees agree on the strategy, policies and terms and conditions for the day-to-day running of the organisation, and support the Director.

ecoACTIVE's Staff Handbook outlines information for staff and volunteers on all aspects of our operations, including Legal Structure, Terms and Conditions of Employment, Constitution and Policies. Policies and procedures in place include:

- Health and Safety Policy
- Equality, Diversity & Inclusion Policy
- Safeguarding Children and Adults at Risk Policy
- Reserves Policy
- Environmental Statement
- Social Media & Digital Communications Policy
- Absence Procedures including: Annual leave, Sickness Absence, Flexible Working, Maternity, Paternity, Adoption and Shared Parental Leave procedures
- Pensions Procedures
- Confidentiality Policy
- Data Protection Policy
- Quality Assurance Policy
- Whistle Blowing Policy
- Complaints Procedure
- Disciplinary Procedure & Grievance Procedure
- Recruitment Procedure (including handling of DBS Disclosure Information)
- Policy Statement on the Recruitment of Ex-Offenders

Staff

At period end, ecoACTIVE had the equivalent of 3.8 full time employees. This was supplemented with support from a pool of freelance session workers and volunteers, who helped run sessions and activities. During the period, an average of 5 members of employed staff were working for ecoACTIVE each month.

Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Risks within ecoACTIVE are continually monitored by the Trustees at trustee meetings. A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Trustees.

The Charity is committed to safeguarding all those who participate in its activities, and expects all staff and volunteers to share this commitment. Commitment is implemented through appropriate checks, training and procedures.

Achievements and Performance:

In total, across our projects and fee-paying service, ecoACTIVE provided **275 sessions** over the year April 2023 to March 2024, with **2,400** young people and **910** adults. Most of the sessions took place in London (across **8** different London Boroughs), with **4** sessions taking place outside of London and **7** remote sessions.

ecoACTIVE's **forest school project** benefited from support from the Portal Trust, L&Q Foundation and fee income, which allowed us to deliver six 10-week forest school programmes at adventure playgrounds in Hackney and at a Hackney Primary school (**involving 103 young people**). Our team of staff and volunteers carried out regular observations of the young people, alongside questionnaires conducted with the participants, their staff and their parents and carers. We also ran some training for staff at one of the adventure playgrounds, to help them gain confidence in leading outdoor environmental learning themselves. Impacts for those involved included helping beneficiaries gain confidence, enhance their social skills and improve their well-being.

Social skills:

"Have you made new friends at forest school?"; 86% of the children answered "Yes."

71% of children who had start and end data showed improvements to their social skills by the end of the project, or already scored highly for this outcome.

"Forest school has helped to enhance my child's social skills"; 67% of parents/carers strongly agreed or agreed with this statement.

***"When [Child F] first attended the Forest School, he seemed confident in interacting with the adults running the school and the staff but perhaps less so with other children. His social interaction with other children in the park has seemed to increase and he has made new friends. During the Forest School activities [Child F] said that he has found it easier to make friends at Forest School than at school. He also said that one friend he made at Forest School had also become a supportive friend at his school."* (ecoACTIVE staff)**

Well-being:

"Forest school has helped to improve my child's well-being"; 100% of parents/carers strongly agreed or agreed with this statement.

87% of children who had start and end data showed improvements to their emotional and mental health by the end of the project, or already scored highly for this outcome.

***"Children are happy, relaxed and mesmerised by outdoor surroundings. Staff are wonderful, full of compassion and understanding as well as an incredible amount of patience."* (Parent)**

***"I felt very, very, very relaxed and happy. And when I was doing clay it felt very satisfying."* (Child)**

Confidence:

"Forest school has helped to increase my child's confidence"; 67% of parents/carers strongly agreed or agreed to this statement.

71% of children who had start and end data showed improvements to their confidence by the end of the project, or already scored highly for this outcome.

***"He is more knowledgeable and confident being outside and enjoying nature - which is great to see."* (Parent)**

"[I feel] amazed from the skills I just learnt." (Child)

"I like to try new things" and "I feel good about myself and what I can do." (Child)

Our **Community Garden Network project**, funded by City Bridge Foundation, Nineveh Charitable Trust, Bupa Foundation, Clarion Futures, Sanctuary Housing Association, London Borough of Hackney, and Our Space Award (Groundwork) has continued to thrive. Between April 2023 and March 2024 we supported **9 community garden groups** (run by groups of residents volunteering at the gardens). We provided **29 training sessions** with these groups, including helping residents to instal and plant up new raised beds at Upcott House, and providing advice to residents at Pembury Estate, to help them plan ways to rejuvenate areas of the estate's green spaces. We also started a new garden from scratch, at Evergreen Square, consulting residents and recruiting volunteers to assist with caring for a new community garden in the square. In addition to these volunteer training sessions, we helped the groups to run **11 family-friendly events** with their wider communities. In total we engaged **187 adults and 135 young people**.

Questionnaires helped us measure the impact of the community garden project. 100% of respondents said they gained new skills as a result of being involved, including management skills (e.g. planning, coordination), practical skills (e.g. carpentry, hedge laying), wildlife identification/recording/surveying skills, and skills for engaging others. 82% of respondents said they shared skills with other people.

"[I] always try to share skills with others so we can all grow and learn together."

"I've taught the group how to prune fruit trees and bushes correctly."

91% of respondents said they met new people, or made new friends as a result of being involved in the garden. This has helped some feel less isolated - ***"[I have] made a few friends. Was feeling a bit isolated living alone in Hackney but have been growing social connections since joining."***

"There were residents I already knew that [I] have become friendly with due to the garden activity"

In April 2023, we helped launch a brand new environmental learning programme at Leaside's premises, thanks to a contract from Leaside Trust, where ecoACTIVE is now based. Schools and community organisations from surrounding boroughs are now able to take part in day-long visits to Leaside, where they can enjoy an ecoACTIVE workshop in Leaside's new net-zero classroom, followed by an experiential session on the River Lea with the Leaside instructors. Young people have thoroughly enjoyed doing litter picking from canoes, or exploring and identifying wildlife in local green spaces, and it has helped to make the environmental learning tangible and meaningful to those involved.

As this was a new service, it took us a little while to build momentum and attract interest from schools that were able to fully-fund the sessions. However, in July 2023, we were successful in gaining a one-year grant from Ovo Foundation, that allowed us to offer a subsidy to schools or groups that couldn't afford the full cost of these sessions. Over the year, we delivered 36 sessions at Leaside, with **844 young people and 144 adults**.

We have been monitoring the impact of these sessions on participants, and asking them to write pledges about the behaviour changes they are going to make. At the start of the workshops, only 23% of participants said "yes" to the statement, 'I know lots of ways of helping the environment and can tell others'. By the end of their sessions, 67% of participants raised their hands for this statement. Their pledges included:

"I pledge to buy fruit and vegetables with less plastic packaging on them."

"I pledge I will turn off the light when I leave the house."

"I pledge to stop climate change by stop using plastic."

"I promise that I will try to calm my carbon footprint."

"I promise to plant more."

"I will try to make people believe me because the world is in big danger. I will recycle more plastic and rubbish."

"I promise to help the earth and encourage people to reuse or recycle materials."

"I promise not to litter and tell other people. I can make the world better and keep it good."

In summer 2023, we finished running our Green Influencers programme (funded by Ernest Cook Trust and the iWill Fund), during which **117 young people** have been involved in designing and running their own environmental social action projects. Throughout the 2.5 years of the project, we measured the impact on participants' wellbeing, their connection to nature, and assessing new skills they have gained.

On average,

- Well-being scores increased for the participants by the end of their projects (compared to their start questionnaires); and
- Nature connection scores also increased by the end of their projects (compared to start of project questionnaires).

New skills were gained, because of taking part:

- 89% felt they were working better as part of a team;
- 83% felt their project helped them to motivate others;
- 83% felt they had improved communication skills; and
- 79% felt they had increased their self-confidence/ self-esteem.

Helping others and the environment:

- 68% felt it was motivating to see other people helping others/the environment; and
- 70% felt that their project had made the environment better for the future.

During 2023-24, we continued running our walking and gardening project in Hackney's King's Park ward, thanks to funding from LB Hackney King's Park Moving Together, and Sport England. The project aimed to help more people access green community spaces, and help inactive residents exercise, or increase their physical activity levels. Match funding from the London Borough of Hackney (Partnerships for People & Place) and Lottery Awards for All allowed us to extend this project to an over 50s group and provide family-friendly activities for young children during the gardening club.

During the period, we ran **54 sessions**, with **149 children and 90 adults**. Key learnings from the project include:

- Walking and Gardening Club activities enable change through a combination of 'self-care' activities - outdoor exercise, social interaction, connection with the natural world, engagement in meaningful activity and caring for the wider community.
- It is important to support people in being active in ways that suit them. Some individuals are less likely to engage in physical activity if they feel pressured. They are more inclined to participate when it aligns with their own timing, preferences, and goals.
- The changes created by the Walking and Gardening Club not only benefit people's health and well-being, they also have a bigger impact by making things better for the wider community and encouraging more residents to use the park.

In March 2024, we were successful with an application to the Lottery Heritage Fund for our new Hackney Buzzline Project, which builds upon our walking and gardening club, and our previous work with Friends of the Earth in the area. This is a three-year-programme, during which we will be creating a 4 km pollinator corridor between four parks in Hackney. We will work with schools, community groups, and residents on social housing estates, helping them to create pollinator stops (meadow patches and planters), plus habitats and shelter for a range of pollinators.

In addition, ecoACTIVE delivered **95** Earth Education sessions during the financial year 2023-24, which included running workshops at schools, providing community-based activities, and training for employees.

Business Development:

We have continued to diversify our income streams and explore other ways to develop the charity, build partnerships and reach more beneficiaries.

This year, ecoACTIVE has had a grant from Friends of the Earth, part of which has allowed us to research income generation opportunities for our gardening and Hackney Buzzline projects (beyond grant funding). For example, we have recently set up a partnership with GrowN22, a gardening community interest company based in Haringey. As a company, GrowN22 can bid for and take on contracts with local authorities and contracts with private clients, which as a CIO, ecoACTIVE wouldn't be able to engage. We are supporting the partnership by helping explore potential business opportunities (for example through possible ongoing maintenance contracts for our planting projects on the Hackney Buzzline) and helping source local people to deliver the work, and benefit from employment with GrowN22.

Future Plans:

We are searching for further match funding for the Hackney Buzzline project, which will allow us to develop a training programme for community garden volunteers and local residents. This also helps us to map interventions made by these individuals - for example, if they add pollinator friendly plants to their gardens, or spot pollinators visiting their gardens by using an app.

We have been awarded a grant from The Julia Rausing Trust that shall be used in 2024-25 to support our Community Garden Network project for a further three years. In addition, we have received a grant from Hiscox Foundation as match funding for this project.

The Hiscox grant and another from Bupa Foundation will also enable us to subsidise Forest School and Earth Education sessions to London schools in 2024 and 2025, and assist a secondary school in Newham with creating a sensory garden in their grounds.

Financial Review:

We used restricted grants from **17** different funders during the period. This made up around **61%** of our income over the year.

Unrestricted grant funding from Garfield Weston has helped cover our core costs (which covered **10%** of our total income). Our remaining income came from selling sessions to schools and groups (around **8%** of the total), corporate donations and sessions (around **7%**), contracts (around **7%**), and individual giving donations (around **6%**).

Our unrestricted income this year has made up around **38%** of our total. We are continuing to strengthen our financial position, and the amazing efforts of our staff and trustees are starting to pay off.

Reserves:

Our aim is to build up sufficient reserves to allow for cover for a period of running costs, maternity benefit and critical illness provision. The Trustees estimate that an adequate level of unrestricted reserves would be three months of expenditure or around **£48,000**. The unrestricted reserve balance at the year-end was **£7,050** and restricted reserves stood at **£65,804**. This is a slight improvement on the figures from the previous financial year, when the unrestricted reserves balance was £6,017.

While we haven't yet reached the long-term reserve level we believe is a necessary buffer for operational costs (as our reserves don't yet meet the level proposed under our reserves policy), we believe the incremental increase in our unrestricted reserves evidences that we are heading in the right direction. This view is also supported by a number of additional factors, including; the increase in our income for

this year, compared to last year (by £78k), as well as more diversified income streams. This means that ecoActive is less reliant on any individual grant or contract and is more robust overall in terms of its sources of income.

Statements of trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

- The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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 the Trustees on the **26th of November 2024** and signed on their behalf by,



Toni McSherry, Chair

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ecoACTIVE

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

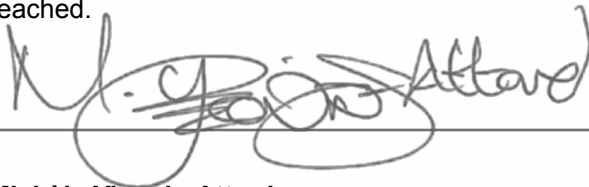
I report in respect of my examination of the Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A handwritten signature in grey ink, appearing to read 'M. Yianni - Attard', is written over a horizontal line.

Michèle Yianni - Attard

Future Insight Consultancy Ltd

1B, Side Door, 1 North St, Bromley BR1 1RB

Date: 25th November 2024

ecoACTIVE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2024

ecoACTIVE
STATEMENT OF FINANCIAL
ACTIVITIES

For the year ended 31st March 2024

		2024	2024	2024	2023
	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	Total	Total
		£	£	£	£
INCOME FROM:					
Charitable activities: Grants and donations	2	63,194	146,295	209,489	124,845
Workshop and resources fees		27,504	0	27,504	33,283
Other income:					
TOTAL INCOME		90,699	146,295	236,994	158,128
EXPENDITURE ON:	3				
Charitable activities		(89,666)	(104,228)	(193,893)	(187,760)
Net income/(expenditure)		1,033	42,067	43,100	(29,631)
Transfers					
Total Funds brought forward		6,017	23,737	29,754	59,385
Total funds carried forward		7,050	65,804	72,854	29,754

All the above results derive from continuing charitable grants activities.

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STATEMENT OF FINANCIAL
ACTIVITIES

For the year ended 31st March 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
INCOME FROM:					
Charitable activities: Grants and donations	2	50,271	74,574	124,845	157,044
Workshop and resources fees		32,923	360	33,283	17,780
Other income:					
Job Retention Scheme					8,299
TOTAL INCOME		83,194	74,934	158,128	183,143
EXPENDITURE ON:					
Charitable activities	3	(77,831)	(109,929)	(187,760)	(162,052)
Net income/(expenditure)		5,364	(34,995)	(29,631)	22,051
Transfers					
Total Funds brought forward		653	58,732	59,385	37,032
Total funds carried forward		6,017	23,737	29,754	59,385

ecoACTIVE
BALANCE SHEET
AS AT 31st MARCH 2024

**ecoACTIVE BALANCE
SHEET**
as at 31st March 2024

	Notes	2024		2023	
		£	£	£	£
Tangible Fixed Assets	7	nil		nil	
Current Assets					
Debtors	8	13,157		425	
Cash at bank and in hand		71,472		25,868	
NET CURRENT ASSETS		84,629		26,293	
Creditors: Amounts Falling Due within one Year	9	(11,775)		3,461	
TOTAL ASSETS			72,854		29,754
LESS CURRENT LIABILITIES					
FUNDS OF THE CHARITY	10				
Unrestricted Funds		7,050		6,017	
Restricted Funds		65,804		23,737	
TOTAL FUNDS			72,854		29,754

The financial statements have been prepared in accordance with the Financial Reporting Standard 102.

The financial statements were approved, and authorised for issue, by the Board of Trustees on 26th November 2024 and signed on their behalf by: **Toni McSherry, Chair**



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted are as follows:

(a) Basis of Preparation

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention. The presentational currency of the financial statements is Pound Sterling (£).

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their carrying value.

The charity has taken advantage of the disclosure exemption permitted by FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, and has not prepared a Statement of Cash Flows.

(b) Incoming Resources

Incoming resources are recognised in the Statement of Financial Accounting ("SOFA") once the organisation becomes entitled to the resources, it is probable that the resources will be received and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the organisation has unconditional entitlement to the funds.

Investment income is included when receivable.

(c) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure or to pay out resources. Resources expended include attributable VAT which cannot be recovered. Support costs, which include governance cost (costs for the preparation and examination of statutory accounts, the costs of Management Committee meetings and costs of any legal advice to the Management Committee on governance or constitutional matters) include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources.

(d) Tangible Fixed Assets, Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are stated at cost less depreciation.

Depreciation is calculated to write off the cost of fixed assets less their estimated residual value on a straight line over their expected useful life, which in all cases is estimated to be four years.

(e) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purpose for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(f) Short-term debtors and creditors

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

(g) Judgments and key sources of estimation uncertainty

No judgement (apart from those involving estimates-) have been made in the process of applying the above accounting policies that have a significant effect on amounts recognised in the financial statements. ·

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Awards for all		10,000	10,000
City Bridge Foundation		31,650	31,650
LB Hackney (Clapton Park Gardening)		4,677	4,677
Clarion Futures	6,376	7,495	13,871
Ernest Cook Trust			
Friends of the Earth		2500	2,500
Garfield Weston	20,000		20,000
Heritage Fund		35,473	35,473
KPMT		15,000	15,000
L&Q Foundation		10,0000	10,000
Nineveh Trust		2,500	2,500
Ovo Foundation		25,000	25,000
Our Space Award			0
Partnerships for people			0
Portal Trust			0
Sanctuary Housing Association		2,000	2,000
The Robert Gavron Trust	3,000		3,000
The Leaside Trust	11,491		11,491
Donations	22,327		22,327
Grants and Donations Total	63,194	146,295	209,489
Workshops and Resource Fees	27,504		27,504
Total Income	90,699	146,295	236,994

Comparative Grants and donations

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Sanctuary		10,122	10,122
Richer Sounds		2,000	2,000
Ernest Cook Trust		10,820	10,820
City Bridge Foundation		11,250	11,250
Tudor Trust			
Our Space Award		2,000	2,000
KPMT		12,500	12,500
Garfield Weston	20,000		20,000
Morrisons Foundation		4,975	4,975
Portal Trust		11,860	11,860
Partnerships for People and Place		10,047	10,047
		74,574	74,574
Donations	30,271		30,271
Grants and Donations Total	50,271	74,574	124,845
Workshops and Resource Fees	32,923	360	33,283
Total Income	83,194	74,934	158,128

3. DETAILED ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Charitable Activities			
Wages and salaries	43,197	61,351	104,547
Social security costs	2,484	5,892	8,376
Sessional workers and consultants	16,907	28,691	45,598
Recruitment and promotion	396	0	396
Training	200	222	422
Rent	7,288	0	7,288
Travel expenses	495	412	908
Insurance	1,903		1,903
Telephone and internet	136	120	256
Printing, postage and stationery	278	362	640
IT costs	1,365	0	1,365
Other office costs	1,201	0	1,201
Conferences and subscriptions	1,503		1,503
Miscellaneous	5		5
Resources	5,340	7,177	12,517
Accountancy	6,968	0	6,968
Total expenditure	89,666	104,228	193,893

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Charitable Activities			
Wages and salaries	43,127	78,918	122,045
Social security costs	5,902		5,902
Sessional workers and consultants	7,609	12,609	20,928
Recruitment and promotion	2,602		2,602
Training	(184)		-184
Rent	6,332		6,332
Travel expenses	290	225	515
Insurance	1,606		1,606
Telephone and internet	236	135	371
Printing, postage and stationery	422	285	707
IT costs	334		334
Other office costs	1,684		1,684
Conferences and subscriptions	1,524	64	1,588
Miscellaneous	371	170	541
Resources	146	17,523	17,669
Accountancy	5,750		5,750
Total expenditure	77,831	109,929	187,760

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st March 2024.

	2024	2023	2022
	£	£	£
The reimbursement of expenses paid to the Trustees were	nil	nil	nil

5. STAFF COSTS

	2024	2023	2022
	£	£	£
Wages and salaries	99,699	117,794	111,830
Social security costs	8,376	5,902	2,825
Pension Costs	4,849	4,252	4,426
	112,924	127,948	119,081

The average number of employees during the period was 5.

No member of staff was paid in excess of £60,000 for the period ended 31st March 2024.

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the charity, directly or indirectly, including any trustee of the charity and, in the case of the charity, includes the Chief Executive. Total employee benefits paid to key management personnel in the period amounted to £32,546.54 (2023 £33,158)

6. TAXATION

As a com liability to taxation on non-trading income and capital gains provided these are applied to its charitable objects. No tax charges have arisen in the Charity.

NOTES TO THE FINANCIAL STATEMENTS-CONTINUED

For the period ending 31st March 2024

7. TANGIBLE FIXED ASSETS

Office
Furniture

	2024	2023	2022
	£	£	£
Cost			
At 31st March 2023 and 31st March 2024	nil	nil	nil
Depreciation			
At 31st March 2023 and 31st March 2024	nil	nil	nil
Net Book Value			
At 31st March 2023 and 31st March 2024	nil	nil	nil

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023	2022
	£	£	£
Grants Receivable			
Other Debtors	13,157	425	5,766
	13,157	425	5,766

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023	2022
	£	£	£
Accrued Expenses			1,230
Other Creditors	11,775	(3,461)	2,397
	11,775	(3,461)	3,627

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NOTES TO THE FINANCIAL
STATEMENTS-CONTINUED

For the year ended 31st March 2024

10. MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
As at 1st April 2023	6,017	23,737	29,754
Incoming Resources	90,699	146,295	236,994
Resources Expended	(89,66)	(104,228)	(193,893)
Transfers			
As at 31st March 2024	7,050	65,804	72,854

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
As at 1st April 2022	653	58,732	59,385
Incoming Resources	83,194	74,934	158,128
Resources Expended	(77,831)	(109,929)	(187,760)
Transfers			
As at 31st March 2023	6,017	23,737	29,754

Restricted funds 2024	At 31st Mar-23	Income	Expenditure	Transfers	As at 31st Mar-24
	£	£	£	£	£
Our Space Award	1,114		(1,114)	0	0
Sanctuary Housing Association	2,050	2,000	(1,783)	0	2,267
Kings Park Moving Together	5,687	15,000	(16,075)	0	4,612
Portal Trust	11,860		(11,860)	0	0
Partnerships for People & Place	1,286	0	(1,286)	0	0
Ernest Cook Trust	1,740	0	(1,740)	0	0
	23,737	17,000	(33,857)	0	6,880
Awards for all		10,000	(4,714)		5,286
City Bridge Foundation		31,650	(25,200)		6,450
LB Hackney (Clapton Park Gardening)		4,677	(3,449)		1,228
Clarion Futures		7,495	0		7,495
Friends of the Earth		2,500	(2,500)		0
Heritage Fund		35,473	(2,853)		32,620
L&Q Foundation		10,000	(10,000)		0
Nineveh Trust		2,500	(2,500)		0
Ovo Foundation		25,000	(19,155)		5,845
		146,295	(104,228)	0	65,804
Restricted funds 2023	At 31st Mar-22	Income	Expenditure	Transfers	As at 31st Mar-23
	£	£	£	£	£
City Bridge Foundation	10,139	11,250	(21,389)		0
Our Space Award		2,000	(886)		1,114
Sanctuary Housing Association	244	10,122	(8,316)		2,050
Richer Sounds		2,000	(2,000)		0
Kings Park Moving Together		12,500	(6,813)		5,687
Morrisons Foundation		4,975	(4,975)		0
Portal Trust		11,860			11,860
Partnerships for People & Place		10,047	(8,761)		1,286
Tudor Trust	26,656		(26,666)		0
Ernest Cook Trust	11,683	10,180	(20,123)		1,740
Awards for all	10,000		(10,000)		0
	58,722	74,934	(109,929)	0	23,737

11. PURPOSE OF RESTRICTED FUNDS

The purposes of the significant restricted funds received during the period are as follows:

Awards for All

To support the provision of family friendly activities as part of the gardening and walking club, as well as the session worker fees for delivering these activities.

City Bridge Foundation

Match funding for our community garden project, allowing us to work with and support a network of community gardens across Hackney and Newham.

Clarion Futures Green Grant

We received a grant in March 2024 to allow us to carry on supporting a community gardening project on Evergreen Square (all carried forward to 2024-25).

Ernest Cook Trust, iWill Fund

Salary costs for our Green Mentor and a contribution towards our organisational costs. The Green Mentor works with young people aged 10-14 years, helping them to set up and run their own social environmental action projects. This project finished in June 2023.

Friends of the Earth

We received a grant from Friends of the Earth which allowed us to add pollinator friendly planting to the grounds of Concorde Youth Hub and run sessions with their participants. We also carried out some surveys of this planting and explored future income-generating possibilities for the Hackney Buzzline project.

Garfield Weston Foundation

We received core cost funding from Garfield Weston for a two-year period.

King's Park Moving Together (London Borough of Hackney) and Sport England

Two-year grant to provide an exercise and gardening club, plus additional funding for partnerships, learning and development aspects of the grant.

L&Q Foundation

A grant from L&Q allowed us to run Forest School sessions at an adventure playground and a primary school in the Shoreditch area of Hackney, as well as providing staff training and support for parents.

London Borough of Hackney (Community Safety & Partnerships team)

A grant from Hackney has allowed us to do planting and gardening sessions on Clapton Park Estate, consult with residents, and run sessions with young people and adults at Pedro Club.

Lottery Heritage Fund

We received a three-year grant from Lottery Heritage Fund, allowing us to run our Hackney Buzzline project. We will deliver 15 planting projects over the three years, carry out pollinator surveys, recruit and skill-up local volunteers, and encourage more local people to learn about natural heritage and get involved in helping to care for wildlife in their neighbourhoods.

Nineveh Charitable Trust

Match funding towards the Community Garden Network Project.

Our Space Award, Groundwork

A grant to help cover capital expenditure, plus session worker fees for running sessions at Upcott House Community Garden, in Hackney.

Ovo Foundation

A one-year grant supporting the delivery of environmental learning sessions at Leaside. The grant covered salary costs, the delivery of some staff training, the creation of learning materials, and subsidised sessions for schools and groups visiting the site.

Partnerships for People & Place Grant (London Borough of Hackney)

Providing gardening sessions for residents aged 50+ at Kingsmead Community Centre.

Portal Trust

We received a two-year grant from Portal Trust, to run Forest School programmes at Adventure Playgrounds in Hackney.

Sanctuary Housing Association Community Programme

We have continued to support Westmead and Eastmead community gardens, finishing the spending of a grant received from Sanctuary in 2022-23.

We have also received some match funding from Sanctuary towards our Hackney Buzzline project, enabling us to do pollinator friendly planting on the estate and create a memorial garden.

12. PENSION COSTS

The charity contributes to a stakeholder pension scheme on behalf of employees who have elected to join the scheme. All of the charity's employees may elect to join the scheme. The Charity's liability to the pension scheme is limited to paying across to the scheme the contributions due and pension costs are charged as payments fall due and are disclosed in Note 5 to the accounts. Amounts due to the pension scheme at 31st March 2024 amounted to £798.

**13. COMPARATIVE STATEMENT OF
FINANCIAL ACTIVITIES**

	Unrestricted	Restricted		
	Funds	Funds	Total 2023	Total 2022
	£	£	£	£
INCOME FROM: Funds				
Charitable activities:				
Grants and donations	50,271	74,574	124,845	160,427
Workshop and resources fees	32,923	360	33,283	14,417
Other income:				
Job Retention Scheme				8,299
Transfer of funds from ecoACTIVE Education				
TOTAL INCOME	83,194	74,934	158,128	183,143
EXPENDITURE ON:				
Charitable activities	(77,831)	(109,929)	(187,760)	(161,093)
TOTAL EXPENDITURE	(77,831)	(109,929)	(187,760)	(161,093)
Net income/(expenditure)	5,364	(34,995)	(29,631)	22,050
Transfers				
Total Funds brought forward	653	58,732	59,385	37,033
Total funds carried forward	6,017	23,737	29,754	59,083