

Charity registration number: 1196213



Greener and Cleaner
(Registered charity 1196213)
Annual Report and Financial Statements
for the period 20 October 2021 to 31 March 2023

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Greener & Cleaner Reference and Administrative Details

Trustees who served during this period:

Ms M Staines (Chair)
Mr M Summerbell
Mr H Guntrip
Ms K Rhule
Mr D Hullah
Mr E Buck (appointed 20 July 2023)
Ms C Heitmeyer (appointed 20 July 2023)
Mr K Withane (appointed 20 July 2023)

Clerk and Governance Support: Johanna Tompsett (stepped down 10 March 2023) and Annie Vickers (appointed 10 March 2023)

Senior Leadership Team:

Parisa Wright (Founder and Chief Executive Officer)
Clare Searle (Chief Strategy Officer)
Emilie MacMullen (Chief Operating Officer, stepped down 26 June 2023)
Rachel Millington (Chief Marketing Officer, stepped down 26 June 2023)
Tamasin Rhymes (Chief Engagement Officer, stepped down 26 June 2023)
Andy Thomas (Director, appointed 26 June 2023)

Charity Registration Number: 1196213

Registered Office: Contingent Works, 3 Broadway Buildings, Elmfield Road, Bromley, BR1 1LW

Bank: Co-Operative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP
Metro Bank, 72-76 High Street, Bromley, BR1 1EG

Independent Examiner: Bells Accountants, 10a High Street, Chislehurst, BR7 5AN

Greener & Cleaner

Trustees Report 20 October 2021 to 31 March 2023

The trustees present their first annual report and financial statements from incorporation on 20 October 2021 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

AIMS AND OBJECTIVES

Greener and Cleaner grew out of the community. We are a passionate and ambitious team of changemakers, committed to working in collaboration and growing together. We recognise and celebrate the participation of our team, volunteers and communities. We respect people and value diversity and work to create non-judgmental spaces that are vibrant and healthy places to work and volunteer, ensuring a positive work-life balance and a joyful and optimistic team culture.

Objectives

As set out in the Governing document our charitable objectives are:

The promotion of the conservation, protection and improvement of the natural and built environment, and the prudent use of natural resources for the public benefit in particular by:

1. Advancing education and raising awareness of climate change, resources scarcity, peak oil and economic resilience and personal measures which can be taken by individuals to contribute to reducing the carbon footprint of their households and communities;
2. Promoting the development and protection of habitats required to support and encourage biodiversity within communities;
3. Carrying out air quality improvement activity to benefit residents most at risk and
4. Promoting individual, community and organisational commitment to a reduction in co2 emissions, energy saving, reducing reliance upon carbon emitting energy sources, and increasing resilience to resource scarcity.

Purpose

Greener and Cleaner delivers locally but thinks, and influences, nationally.

Our vision is to normalise 360-degree sustainable living, through a non-judgemental peer-to-peer approach, so that all elements of the community feel empowered to take action in how they live, work and play and in how they use their voice and push for change.

This collaborative, community-based approach, with inclusion and accessibility at its heart, helps join up the community through supportive networks, create purpose and connection and increase skills and active lifestyles.

Through agile testing of approaches locally, and an open-source ethos, we support hubs and organisations across the UK seeking to learn more about the gateways into sustainable living for different demographics and enable them to connect with the environmental challenges our world faces. Through this we will provide a supportive space for government and business to take more ambitious action for change.

How we are inspiring people to become greener and cleaner: Activities 2021-2023

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our theory of change aims to achieve an activated, informed community using their choices and voices to galvanise sustainability in how they work, live and play. To do this we need to empower and support our community to take action, through increasing their knowledge, motivation, skills and confidence in this area and forming networks to use our collective power. We aim to ensure that sustainability feels relevant to all elements of the community through strong partnerships, working together to address the fundamental challenges we face.

Our model is based on peer-to-peer sharing, empowering local people to educate and facilitate others in their own community, to understand the local impacts of high carbon lifestyles and biodiversity loss, and how sustainable living is relevant to their own lives. These activities take place via our online platforms, in person at the Hub, in our allotment garden and at partnership events in the community.

We are working to do this through:

Enabling (Building Knowledge and Skills)| Exemplifying (Increasing Confidence and Motivation)| Encouraging Conversations

- **Sustainability Hub:** We operate our 'Hub' in a unit in the popular Glades Shopping Centre in Bromley. The Hub is open 5 days/week and is predominantly manned by volunteers, supported by a Hub Manager. It is a place where visitors can drop in to ask questions and be inspired by the changes others have made; to make and receive practical advice; learn about the climate and biodiversity challenges; borrow equipment from the Library of Things; by locally made sustainable products and find information on community groups, apps and local schemes guided by our volunteers.
- **Volunteer Programme:** We support volunteers to be able to man our sustainability hub and provide them with the opportunity to attend Carbon Literacy and other training to increase their knowledge and skills.
- **Events Programme:** We run an active events programme running events 3-4 times/week, supported by our Events Manager, these teach skills, host workshops and discussion events, show what others are doing and hold the space for others to lead initiatives.
- **Online support:** We facilitate local people to empower each other through their stories, knowledge, skills, resources and time sharing online in our Facebook group and through our website.
- **Community allotment:** Our recently started community allotment and garden provides a space for volunteers to gain skills in growing and supporting biodiversity and for local residents to join workshops on growing related topics.
- **Business engagement:** We take discussions on sustainability into local businesses and membership organisations through lunch and learn sessions and bespoke workshops teaching carbon literacy skills.

Engaging all| Empowering| Expanding voices

- **Organisation outreach:** We bring local social organisations, representing different demographics together to explore how sustainability relates to them. We also provide training in carbon literacy for local organisations.
- **Demographic focuses:** Specific programmes engage different demographics, and through a programme of co-design and testing we will ensure that we can develop the entry ways for them to engage with climate change, air pollution and biodiversity.

- **Young people focus:** Our first demographic programme focuses on engaging young people. We deliver programmes, activities and events at The Hub, in schools across South East London and with other partners to help us reach a diverse community of children and young people.
- **Business outreach:** Through our outreach work with businesses, we engage local organisations on what role they can play in sustainability.
- **Volunteer programme:** Our volunteer programme aims to provide purpose and connection for the local community, creating a strong network that empowers volunteers to support change.

Additional Public Benefit

In addition to the work we do to drive a more sustainable society, reduce carbon emissions and improve biodiversity, we achieve a number of co-benefits. These include:

- Providing purpose and connection for our volunteers and event attendees, encouraging them to be active in other parts of their lives, thereby supporting better physical and mental health
- Increasing the soft and hard skills of our volunteers and local community better preparing them for the workplace;
- Bringing local organisations together to network and learn from each other, creating relationships and communities of practice;
- Creating opportunities to relieve financial hardship in our 'hardest to help' communities, through encouraging repair and reuse, promoting shared ownership, and educating local residents in sustainable living to create money saving opportunities whilst reducing waste.

Ensuring Greener and Cleaner's work delivers our aims

The first 18 months as a registered charity has seen us set up our structures, systems and processes and trial delivery at the Hub and in the community. This was a period of huge growth, with the charity receiving its first substantial funding, taking on its first members of paid staff and setting up all the structures necessary to function effectively and deliver on our aims.

The core aims of this period were two-fold; first to get the structures in place to operate and support impact, including ensuring that the organisation was able to effectively fundraise, network and partner. Second, to fit out and open the Greener and Cleaner Hub in the Glades Shopping Centre as a base for activity.

Both these overarching aims were achieved, despite the challenging context of the Covid 19 pandemic which limited activity and put enormous strain on our volunteer founders. The Hub was fitted out in autumn/winter 2022/3 and opened its doors in March 2022 for its first events and activities and has operated successfully since then.

Since opening we have been trialling and testing what works in the hub, how the charity can deliver outside the hub and exploring local partnerships.

This has been alongside huge shifts in the national and international context. During this period the COVID pandemic has changed how many of us work, altered how many see community action, heralded the rise of many new local groups and shifted mindsets.

Meanwhile the cost of living crisis has put strains on household incomes, changed national and council funding priorities and refocused many minds on energy bills and wastage aligning money saving ambitions with environmental action.

ACHIEVEMENTS, PERFORMANCE AND IMPACT

Enabling (Building Knowledge and Skills)| Exemplifying (Increasing Confidence and Motivation)| Encouraging Conversations

- **Sustainability Hub:** We negotiated the lease, designed and refurbished our sustainability Hub in The Glades Shopping Centre, Bromley during this period with support from a number of funders and a local crowdfunding campaign. The Hub opened in March 2022 and volunteers provide the welcoming face of Greener and Cleaner, providing advice, ideas, inspiration and clarification to all visitors. We estimate 7800 visitors have attended the hub over this period. 62% say they are likely or very likely to change their behaviour as a result of their interaction with the hub.
- **Volunteer Programme:** We have 70 active Hub volunteers who have been trained up, providing information and advice to visitors in the Hub and helping support our events programme. Between them have provided 2981 hours of support. In addition, 46 additional volunteers have provided management and administration support and helped man events outside the Hub contributing an additional 7240 hours.
- **Events Programme:** We have run 182 educational events for 855 attendees over the period from teaching people to make draft excluders, to learning how to repair punctures, from growing salad to making party equipment from re-used materials. Providing all those who attend with skills to reduce their carbon footprint. 90% of attendees were keen to attend another event. Additional events such as our Christmas fair brought in a further estimated 1000 people.
- **Online support:** over 7,000 people follow our online Facebook pages and actively engage in discussions, we have on average 9 active discussion posts/week.
- **Community allotment:** We took over the community allotment and garden in March 2023. We currently have one lead volunteer and are recruiting others to support the space.

Engaging all| Partnerships| Empowering

- **Organisation outreach:** We brought 21 different organisations together in March 2023 at our Collective Creativity Event, from children's charities to those supporting the deaf community, to help us shape our events programme for the coming year, ensuring we are addressing the issues that matter across the community. Parisa Wright and Clare Searle have between them attended over 72 events during this period engaging with external organisations, for example we were brought by waste contractor ISS into Lewisham Hospital and Queen Elizabeth Hospital to deliver Waste Reduction & Sustainability Clinic Days for each.
- **Demographic focuses:** We have been focusing design of programmes on specific demographics, currently focusing on engaging young adults; broadening our volunteer programme so that it appeals to a wider spectrum of the local community and the link between health and environmental action for our Go Green Get Healthy Programme targeted at the local BAME population.
- **Events programme:** We have had stalls at a number of community events and helped make them greener, such as a team of volunteers helping to reduce the waste from London Marathon 2022 by sorting and recycling waste that was produced by the event. This led to London Marathon changing their systems to improve waste collection for the 2023 event.

- **Young people focus:** Our first demographic programme has focused on engaging young people. With funding received from Trust Payments and the National Lottery Platinum Jubilee Fund, the Greener & Cleaner Youth Outreach Team was launched in May 2023 with a Manager working one day a week and two Coordinators each working 0.5 days a week. We have worked with 6 secondary schools across the borough and engaged a further 15 through our schools network programme.
- **Business outreach:** Through our outreach work with businesses, we have undertaken a variety of roles, from running an in-store event at LUSH, to a stall at an event for local entrepreneurs. We have also spoken at Successful Mums events, helping local small businesses and entrepreneurs, and at a 'Business Junction' event for International Women's Day (a local business supporting businesses across London).

FINANCIAL REVIEW

Principal funding sources

We have received funding from the following organisations during this financial period:

Accord Consulting
 Amazon UK
 Assured Guaranty UK
 AVIVA
 Department of Business, Enterprise, Innovation and Skills
 Bromley Council
 Bromley Rotary
 Co-op Foundation
 Friends of the Earth
 Liberata UK Ltd
 LUSH
 National Lottery
 Parker Scott Estate Agents
 PTP Coaching
 Schroeders
 Selby Holdings
 SimplicityFirst coaching
 Trusts Payments
 Veolia

We are grateful for the support from 329 individuals from our crowdfunding campaign for refurbishment and initial staffing.

Reserves Policy

Our reserves policy is to keep three months' minimum operating costs for the Hub and associated activities. This policy is being reviewed as part of the ongoing governance review after a year of Hub operations.

Financial review The charity received donations of £577,755 and generated income from charitable activities of £21,354, totalling £599,109. The charity incurred expenditure of £376,961 in its first period, leaving a surplus of £222,148.

As at the period end, the balance sheet was in surplus by £222,148. After providing for our reserves, the surplus carried forward had already been allocated to specific roles to deliver fixed term project roles in the year ending 31 March 2024.

Going concern

In the trustees' view there are no material uncertainties around the charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Charitable Incorporated Organisation (CIO), governed by its Constitution (Association model). Greener & Cleaner was registered with the Charity Commission on 20th October 2021.

Organisational Structure

The trustees oversee the work of the organisation and sign off the strategy.

Operationally, the delivery of the organisation's charitable objects are led by our experienced Senior Leadership Team (see above p3 for details). During this accounting period management of the organisation and strategic development was led by Parisa Wright and Clare Searle as CEO and Chief Strategy Officer respectively. Part of these roles were undertaken on a voluntary basis. Day-to-day management of the Hub and Events was undertaken by Tamasin Rhymes.

Work was undertaken to review the charity's structure during this period by a Consultant, Rebekah Phillips, and recruitment was completed for a new Head of Finance and Resources who started in March 2023, and a new Director who will take post during the next accounting period.

In addition to the leadership and governance team we had the following members of staff during this period:

Tamasin Rhymes- Sustainability Hub Manager
Charlotte English- Events Manager
Jennifer Raven- Youth Programme Manager
Natali Poborska- Bookkeeping Officer
Rachel Stoye- Marketing and Publicity Officer
Anna Ciercierska-Events Officer
Julie Cove- HR Officer
George Cowley- Youth Outreach Officer
Molly Tompsett-Youth Outreach Officer

In addition we employed the following contractors/consultants:

Teresa Rowe- Head of Finance and Resources
Sharon Noble- Fundraising Manager
Rebekah Phillips- Strategy and Impact Manager
Jacks Lampon- Project Support Officer
Sarah Eaton-Sproule- Project Manager
Karen Bell- Graphic Design
Mark Drinkwater-BEN Coordinator
Emily Jeffreys- HR support
Jessica Kleczka-Research
Thuy Nguyen-Research
Numerous workshop leaders and assistants for specific projects

As a volunteer-run organisation, we could not deliver our strategy without the incredible support of our 70 hub volunteers (see above under "Volunteers" for further details).

Recruitment and Appointment of Trustees

Our Constitution allows for a minimum of three trustees and a maximum of 12. Gaps in board expertise are identified through a skills audit process and on an *ad hoc* basis as the need becomes apparent. When a vacancy arises, or the board considers that a new trustee is needed, a role description and person specification are drawn up. A skills audit was undertaken in March 2023 and as a result a call out for new trustees was undertaken which will be reported on during the next reporting period.

Board positions are advertised locally and on the internet, including social media, to achieve maximum awareness and encourage a breadth of applications. We are particularly keen to encourage trustees from communities which may be traditionally underrepresented at board level.

Before appointing a trustee, suitable checks are undertaken, including a Disclosure and Barring check, and other checks as appropriate. References are sought for all trustees and they are required to fill in a Trustee Declaration Form confirming that they are qualified to serve.

Trustee terms are time limited. We expect trustees to be able to commit to a minimum of a three-year term and up to three consecutive terms. All trustees give their time voluntarily and no expenses have been incurred by trustees.

Trustee Induction and Training

Trustees are given a copy of the Constitution and the most recent set of minutes, along with the latest annual report and financial statements. In addition, they are signposted to 'The Essential Trustee' guidance provided by the Charity Commission. They are provided with trustee and governance training via NCVO.

There is a closed session at the beginning of each trustee meeting to enable trustees to catch up informally or for training purposes. Given that many of our meetings take place online, this is also an invaluable opportunity to make connections and serves as a way to introduce new trustees to the board.

New trustees are also introduced to the Senior Leadership Team as appropriate. As part of their commitment to the charity, we also expect trustees, on at least an annual basis, to get involved in volunteering activities, such as supporting events at the Hub or our Community Allotment, where many of our outreach activities take place.

Trustees are expected to be open to training. Certain training, such as safeguarding, is mandatory. Once a year, a 'light-touch' appraisal takes place with the Chair of Trustees to ensure that they are happy with their role, contributing as expected, and to identify any further needs.

Volunteers

Currently volunteers perform three primary functions:

1. **Hub volunteers:** The main regular volunteer role is assisting at the Hub, giving those who enter, advice on cutting their carbon, tackling air pollution, increasing biodiversity and other aspects of sustainable lifestyles.
2. **Ad-hoc event volunteers:** We have a number of more ad-hoc volunteers who help at events such as the Christmas Fair or the London Marathon recycling event.
3. **Organisational volunteers:** These volunteers assist with the running of the charity such as providing support on our IT system or volunteering on the Senior Management Team.

Risk Management

The trustee board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is kept under regular review. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with the health and safety of staff, volunteers and visitors to The Hub. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Related Parties

There have been no related parties transactions relating to Trustees during the period. Any related party transactions for staff and volunteers are carefully managed and recorded by Trustees.

Future Plans

As part of taking stock of the first 18 months of operation as a CIO, the trustees have reviewed the charitable structure to ensure it meets the organisation's future needs. This has led to the appointment of a new Director who will start in July 2023 and will involve a new organisational set-up and the retiring of two of our voluntary Senior Management Team.

The team and trustees are in the process of developing our next three year strategy 2023-26 which should be published in Summer 2023.

This will take the charity through a period of internal consolidation, responding to learning from our first 18 months of operation and implementing our ambition to be a joyful and healthy place to work and volunteer. We will be expanding our activities and partnerships to ensure we are engaging with more focus on other sections of the community and sharing learning with the wider sector nationally.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

Maria Staines

Ms M Staines
Chair of Trustees

Mark Summerbell

Mr M Summerbell
Trustee

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023
GREENER AND CLEANER

GREENER AND CLEANER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREENER AND CLEANER

We report to the trustees on our examination of the financial statements of Greener and Cleaner (the charity) for the period ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of AAT, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed my examination. We confirm that no matters have come to our attention in connection with the examination giving us 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 financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.



Bells Enterprises Ltd
AAT Accountants

Dated:

21/9/23

GREENER AND CLEANER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £
<u>Income from:</u>		
Donations and legacies	3	577,755
Charitable activities	4	21,354
Total income		<u>599,109</u>
<u>Expenditure on:</u>		
Charitable activities		376,961
Total expenditure		<u>376,961</u>
Net income for the period/ Net movement in funds		222,148
Fund balances at 20 October 2021		-
Fund balances at 31 March 2023		<u><u>222,148</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

GREENER AND CLEANER

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£
Fixed assets			
Tangible assets	6		28,584
Current assets			
Debtors	7	6,319	
Cash at bank and in hand		202,339	
		<u>208,658</u>	
Creditors: amounts falling due within one year	8	<u>(15,094)</u>	
Net current assets			193,564
Total assets less current liabilities			<u>222,148</u>
Income funds			
Unrestricted funds			222,148
			<u>222,148</u>

The trustees have not required the charity to obtain an audit of its financial statements for the period in question.

The financial statements were approved by the Trustees on 28 Sep 2023

Mark Summerbell
.....
Mr M Summerbell
Trustee

Maria Staines
.....
Ms M Staines
Trustee

GREENER AND CLEANER

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Greener and Cleaner is a charity registered with The Regulator for Charities in England and Wales. The principle place of business is Contingent Works, 3 Broadway Buildings, Elmfield Road, Bromley, BR1 1LW

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income represents amounts receivable from fundraising, grants, donations and other sundry items.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

GREENER AND CLEANER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over lease term (3 years)
Computers	25% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds
	2023 £
Donations and gifts	150,945
Grants and trusts	400,597
Crowdfunding	26,213
	577,755
Donations and gifts	
Business donations	126,594
Individual donations and fundraising	24,351
	150,945

GREENER AND CLEANER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income Heading 1 2023 £
Sales within charitable activities	7,315
Services provided within charitable activities	14,039
	<u>21,354</u>

5 Employees

The average monthly number of employees during the period was:

	2023 Number
	7
	<u>7</u>
Employment costs	
	2023 £
Wages and salaries	60,778
Other pension costs	1,776
	<u>62,554</u>

There were no employees whose annual remuneration was more than £60,000.

6 Tangible fixed assets

	Leasehold improvements £	Computers £	Total £
Cost			
Additions	27,308	1,276	28,584
At 31 March 2023	<u>27,308</u>	<u>1,276</u>	<u>28,584</u>
Carrying amount			
At 31 March 2023	<u>27,308</u>	<u>1,276</u>	<u>28,584</u>

GREENER AND CLEANER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2023

7 Debtors

	2023 £
Amounts falling due within one year:	
Trade debtors	2,999
Other debtors	2,400
Prepayments and accrued income	920
	<u>6,319</u>

8 Creditors: amounts falling due within one year

	2023 £
Other taxation and social security	735
Trade creditors	11,758
Other creditors	561
Accruals and deferred income	2,040
	<u>15,094</u>

9 Related party transactions

There were no disclosable related party transactions during the period.

Signature Certificate

Reference number: NHAKB-CZFCA-M7RIA-GRFWV

Signer

Timestamp

Signature

Mark Summerbell

Email: marksummerbell@msn.com

Sent:

26 Sep 2023 16:17:56 UTC

Viewed:

28 Sep 2023 14:12:02 UTC

Signed:

28 Sep 2023 14:13:08 UTC

Mark Summerbell

Recipient Verification:

✓ Email verified

28 Sep 2023 14:12:02 UTC

IP address: 51.7.195.113

Location: Beckenham, United Kingdom

Maria Staines

Email: maria@greenerandcleaner.co.uk

Sent:

26 Sep 2023 16:17:56 UTC

Viewed:

28 Sep 2023 14:13:45 UTC

Signed:

28 Sep 2023 14:14:43 UTC

Maria Staines

Recipient Verification:

✓ Email verified

28 Sep 2023 14:13:45 UTC

IP address: 2.99.178.202

Location: West Norwood, United Kingdom

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