

Calthorpe Community Garden

England & Wales · Charity number 292578

Details

Other names CALTHORPE PROJECT, Calthorpe Community Garden

Status Registered

Legal form Charitable company

Company number [01888351](#)

Registered 1985-10-07

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

Contact

Address Calthorpe Community Garden
258-274 Gray's Inn Road
London
WC1X 8LH

Phone 02078378019

Email info@calthorpecommunitygarden.org.uk

Website www.calthorpecommunitygarden.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE KING'S CROSS AREA WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATION THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS. (B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM OF ASSOCIATION.)

Activities: 1.2 acre community garden in Kings Cross. Our gates are open 7 days a week and our aim is to enable local people to improve their quality of life.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** KING'S CROSS AREA
- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£476,477	£505,225	-	-
2024-03-31	£514,545	£448,069	£443,675	13
2023-03-31	£463,665	£422,275	-	-
2022-03-31	£413,407	£364,110	-	-
2021-03-31	£440,558	£340,339	-	-

Trustees

Name	Role	Appointed
Annabel Botterill		2025-01-25
Bridget Freer		2025-12-06
FRANCES HANLON		2025-12-06
Fiona Hale		2025-12-06
Holly Norman		2025-02-25
Michal Annette Jordan		2025-01-25
Neil Hart-Camus		2025-12-06
PATRICK CAMPBELL		2025-12-06
PIOTR Dominik DRUKIER		2025-12-06
Rebecca Leanne Farnum		2025-02-25
Umayma Chakour		2025-12-06

Calthorpe Community Garden

England & Wales - Charity number 292578

Accounts

Registered company number: 01888351
Registered charity number: 292578

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Council of Management A Botterill (appointed 25 January 2025)
R L Farnum (appointed 25 February 2025)
M Oneto (appointed 25 January 2025, resigned 18 June 2025)
M Jordan (appointed 25 January 2025)
H Norman (appointed 25 February 2025)
C Gonzalez Cruz
A Juarez Manosalva
L Levidow (resigned 25 January 2025)
E Rowcliffe (resigned 25 January 2025)
J Rock (resigned 19 December 2024)
N Colombo (resigned 19 December 2024)

Company registered number 01888351

Charity registered number 292578

Registered office 258 - 274 Grays Inn Road
London
WC1X 8LH

Independent Examiner MHA
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Unity Trust Plc
Nine Brindleyplace
Birmingham
B1 2JB

CCLA Investment Management Ltd
Sentor House
85 Queen Victoria Street
London
EC4V 4ET

Solicitors Russell-Cooke Solicitors
2 Putney Hill
Putney
London
SW15 6AB

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The council of management present their report together with the financial statements of the Calthorpe Community Garden (the charity) for the year ended 31 March 2025. The council of management have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The charitable company is limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 20 February 1985 (updated 2015). The members each agree to contribute £1 in the event of winding up. Any surplus remaining must be transferred to charities with similar objectives.

The Articles of Association will be reviewed and updated before the next AGM in 2025.

The council of management, who are also members of the company, administer the charity. The members receive no remuneration. The members of the council of management are updated on a regular basis on issues of relevance to the charity. These briefings are augmented by the council members' personal research and reading.

The staff of the charity assist the council members in ensuring that they are up to date on information relevant to the charity.

The Director is appointed by the council of management to manage the day-to-day operations of the charity. Council of management meetings are held regularly and are attended by the Director.

Appointment and retirement of council members

All members of the council of management must retire at the Annual General Meeting, but all retiring members shall be eligible for re-election.

Objectives and activities

Calthorpe Community Garden is a vibrant oasis in central London, providing therapeutic horticulture, sports, and community support. Acting as the 'back-garden' that many of our residents lack, we offer a vital green space and inner-city sanctuary that fosters connections across ages, identities, cultures, and abilities.

The objects and purpose of the charity, as per its Memorandum and Articles, are:

- To promote the benefit of the inhabitants of the King's Cross area without distinction of sex or of political, religious or other opinions by association of the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish or secure the establishment of a community centre.
- To maintain and manage, or to cooperate with any local statutory authority in the maintenance and management, such a centre for the activities promoted by the company and its constituent bodies in furtherance of the above objects.

Achievements and performance

Calthorpe has undergone a period of transformation. 2022 saw the departure of our long-serving Director, and the appointment of a new Board of Trustees. This culminated in the arrival of our new Director in June 2024, marking a fresh chapter in our commitment to make an even greater community impact.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

We take great pride in seeing our staff, volunteers and trustees come together to respond to ever-growing community need, whether with advice and assistance, a nourishing meal, or an opportunity to find solace in the company of others. In the most difficult of times, Calthorpe remains a place where everyone can feel like they belong. We are very grateful to everyone involved with sustaining Calthorpe especially the following funders who contributed to our projects during this financial year:-

- A B David Charity
- The Austin & Hope Pilkington Trust
- Barnet & Sylvia Shine Charity Trust No. 2
- The Chapman Charitable Trust
- Eric F Sparkes Charitable Trust
- The Fitzdale Trust
- Gilead Sciences Ltd
- London Borough of Camden including:
 - Climate Action Fund
 - Resilience Fund
 - Festivals Fund
 - We Make Camden Project Fund
- Metropolitan Public Gardens Association
- The D'Oyly Carte Charitable Trust
- Paul Hamlyn Foundation
- Protection Approaches
- St Andrew Holborn and Stafford's Charity
- Tesco Activities for All
- Woodroffe Benton Foundation
- Young Camden Foundation

Our Work

Calthorpe Community Garden is a space shaped by and for the community. Our half-hectare site includes an early years and community building, a floodlit sports pitch, allotments, polytunnels, and gardens. We provide activities such as gardening, cooking, Tai Chi, and embroidery, designed to empower individuals and foster a sense of belonging.

Our work reaches more than 30,000 people each year, with direct support and engagement provided to over 1,000 vulnerable individuals. Our programmes address key challenges like social isolation and financial hardship. We work with diverse groups, including migrants, refugees, and asylum seekers, offering tailored support to promote inclusion and integration. Partnerships with organisations like Mind in Camden and the NHS ensure our services meet community needs.

We place a strong emphasis on the lived experiences of our community when designing and delivering programmes. Many of our staff, trustees, and volunteers face the same challenges that we aim to address, such as social isolation, unemployment, and mental health struggles. This gives us a genuine understanding of the barriers local people encounter in accessing sports and healthy living activities. Calthorpe has a long history of delivering environmental and well-being initiatives and is trusted by funders including the London Borough of Camden and St Andrew Holborn. In September 2024, we celebrated our 40th anniversary and feedback from the community continuously shapes our activities, ensuring they remain relevant and impactful.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The Need We Address

Our work addresses critical challenges faced by residents, including high unemployment, overcrowded housing, and social isolation. Recent (2025) statistics from Camden Council highlight the urgency of our mission:

- Nearly 10% of households are overcrowded, affecting wellbeing and exacerbating isolation
- Over 54% of residents were born outside the UK, facing integration barriers
- Life expectancy in Camden's poorest areas is up to 12 years lower for men and 10 years lower for women
- Calthorpe sits within one of the UK's most deprived wards

Our Objectives

We achieve our mission through four core objectives, encapsulated in our SEED goals:

- **Sport:** we enhance social conditions through sport and gardening activities, fostering opportunities for people to meet, exercise, and care for each other and the environment.
- **Education:** through volunteering, Early Years groups, and nature classes, we offer hands-on educational experiences that respect cultural differences and promote social interaction.
- **Environment:** our commitment to sustainability is demonstrated through our living lab project, which manages our green spaces and community facilities, providing a refuge from urban life and a gathering place for all.
- **Diversity:** we celebrate cultural uniqueness and create a safe, inclusive atmosphere where people from all backgrounds can come together.

Our Services and Activities

Physical Activity, Sport, and Wellbeing

We offer a range of physical activities designed to reduce stress, depression, and anxiety while fostering community engagement. Our floodlit five-a-side sports pitch is a hub for over 300 participants weekly, including 12 young people with disabilities and 100 youth participants in our half-term sports camps. Our sports programmes, including football for women and girls and older people, tennis, Tai Chi, and chair yoga, are accessible to all, with many sessions offered free or at low cost. These activities not only improve physical health but also serve as a gateway for community members to connect and support one another.

Children and Young People

With nearly one in three children in Camden living in poverty, our programmes provide vital opportunities for creative play, physical activity and a connection to nature. We offer free, supervised activities for children aged 0-14 and their families. These activities also help children to develop their communication skills and support parents and carers by fostering essential social and support networks.

The Early Years provision provides an enriching, supportive and engaging environment for local children and also provides residents with a valuable opportunity to build support networks within their local community.

The Weekend Play project for school-age children has continued to provide numerous outdoor activities such as creating bird feeders for the garden, foraging, cooking and baking, arts and crafts using natural materials, and learning to care for the garden's thriving ecosystem throughout the year.

In October last year, five young athletes from our Saturday Taekwondo sessions represented Camden at the prestigious International Competition in Manchester – and returned with well-deserved medals. Their success not only reflects their hard work but also highlights the importance of the opportunities we provide for young people to thrive.

CALTHORPE COMMUNITY GARDEN LIMITED**(A company limited by guarantee)**

**COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

For those individuals transitioning from education to employment, we provide volunteering opportunities and work experience, equipping them with valuable life skills. Enriching new experiences such as filmmaking workshops, gardening sessions and trips further enhance their development, helping them to build resilience and confidence.

Environmental Education

Environmental stewardship is at the core of Calthorpe's mission. We educate our community in sustainable practices, from organic gardening to waste reduction. Our living lab, a model of sustainable food growing, demonstrates closed-loop systems that turn waste into resources, providing a hands-on learning experience for all.

Gardening, Food Growing, and Cooking

Calthorpe Community Garden offers a vital green space in a densely populated urban area. We welcome over 30,000 visitors each year, providing a peaceful environment alongside social and therapeutic horticulture and food growing. Our diverse activities help to reduce isolation, foster belonging, and support marginalised groups by promoting physical activity and enhancing biodiversity. Through its gardening programme, Calthorpe has a long history of supporting neurodiverse individuals, those with dementia, the over-55s and those with additional needs. We offer weekly sessions that empower participants to develop horticultural skills while contributing to the community. Our allotments serve older adults and immigrant families, fostering social interaction and cultural exchange.

We were thrilled that our gardens received recognition at the Britain in Bloom London Region Awards, winning Outstanding in the It's Your Neighbourhood category and Gold in the Our Community category in October 2024.

To combat the cost-of-living crisis, we provide free and low-cost activities, warm spaces in winter, and community meals. Our food programmes not only alleviate financial pressure but also teach valuable skills in cooking and nutrition, helping participants lead healthier lives.

Calthorpe Community Garden is committed to creating a diverse and inclusive environment that embraces differences in race, ethnicity, gender, age, sexual orientation, religion, ability, and socio-economic status. Our commitment to diversity and inclusion strengthens respectful collaboration and open engagement across our organisation and community. Wherever possible, we remove barriers to ensure equal access to our site, activities and services, working closely with the community to address their needs. The diversity of our community, volunteers and beneficiaries is also reflected in our Staff and Board of Trustees. We actively incorporate the voices of local people into our programme design. Through regular feedback surveys and focus groups, participants share their experiences and provide suggestions for future activities. This approach ensures that our services remain relevant to the everyday challenges faced by the community, such as rising costs, crowded living conditions, and the ongoing impact of social isolation.

Community Impact

For the general community we offer a weekly programme of four gardening sessions plus activities around composting and propagation, healthy cooking on a budget and food preserving, as well as special workshops. Food grown at the Calthorpe is used in our twice-weekly vegetarian community lunches which are prepared by members of the Latin American over-60s group, now with support from local university students. Weekly coffee mornings are also open to all.

We continued to support the provision of a community-led food co-op, which is thriving and includes participation from 15 households.

We work alongside Camden Council and other partners to provide services to refugee groups from Hong Kong and Ukraine. A group of 30 older adults from Hong Kong known as Happy Valley is supported by Calthorpe and partly funded by Mind in Camden, with the aim to help them to integrate into life in Britain through weekly gardening sessions, cooking, arts and crafts. As an example, they have successfully led on a Lunar Lantern Festival, a key cultural event.

CALTHORPE COMMUNITY GARDEN LIMITED
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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

In Summer 2023 Healthprom based their Open Doors programme in our garden to support Ukrainians ages 60+. Every Wednesday, the group gathers to take part in yoga, art, practice English and share traditional Ukrainian food. Over 40 people have joined, and the group now has its own raised bed in the garden where they grow ornamental and culinary plants from Ukraine. Additionally, they actively participate in Calthorpe's own events and festivals, further integrating into the community.

A partnership with the Black Mary Project, a community art and storytelling initiative which aims to uncover the history of Camden's diverse global communities, continued to work with volunteers and artists to create a commemorative sculpture for the garden voted for by the community which was unveiled in June 2025 with around 800 people in attendance

A number of special days were celebrated with events in the Garden over the year, including the long standing Dia de los Muertos (Day of the Dead), Refugee Week BBQ and the Christmas Market with the biggest celebration of the year being the 40th Anniversary Festival which brought together people who have been involved with Calthorpe from across its history to celebrate with a day of music, performances and food.

The sports pitch continues to be extremely popular and well-used and provides a significant and reliable source of income for the charity. Regular fixtures include a walking football group, a women's football group and tennis for adults and children, all of which seek to accommodate the wide range of needs and abilities in the local area and have proven immensely popular. Children and adults benefit throughout the year from multi-sports camps in the school holidays alongside weekly school football drop-in sessions. Plans are also underway to reintroduce the Rising Coach programme for young people out of education, and to extend pitch hire to lunchtime and after-school leagues as an additional stable contributor of income for the charity.

Our People

The past two years have been a period of significant change for Calthorpe. During this time, we operated without a Director and the emphasis was on maintaining day-to-day activities to meet our charitable objectives. While this impacted on strategic development and operational planning in the short term, the appointment of the new board of Trustees and Director has brought with it greater stability and strategic direction. Our Director has more than 30 years of experience in the charity sector at Director and Chief Executive levels and has worked for charities including The National Brain Appeal, Remember a Charity, RNIB, and Breakthrough Breast Cancer. Her skills include governance and strategy planning, project and grant management, financial management, leadership, and developing and maintaining partnerships with stakeholders.

The Trustees bring a diverse combination of skills and organisational experience such as: project development and management, safeguarding (especially youth and elderly), finance, fundraising, community-building and outreach, and workforce development.

Together with our dedicated team of staff and volunteers, the new leadership has laid the groundwork for a strategic direction that prioritises organisational resilience and sustained community impact.

In financial terms, we have continued to receive the generous support of several major grant donors, including funding to run social and therapeutic horticulture sessions and to support refugee communities. The Calthorpe will be able to actively pursue more opportunities in the coming year, when the new Director is in post.

Income from alternative revenue generation has been increasingly successful, with room hire and donations from corporate volunteering programmes, (along with income from hiring the pitch) making up the majority of income for the Calthorpe and helping to reduce the dependency on grant income for running costs.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit

The management committee have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set. The charity will seek support to deliver projects that meet these aims and objectives by raising funds in the communities we operate in, and by seeking supporters who share these aims and objectives. All activities have been undertaken to further the charity's public benefit.

Financial Review

Total income for the year was £476,477 (2024: £514,545). Expenditure was £505,225 (2024: £448,069). Net expenditure for the year was £28,748 (2024: net income of £66,476).

Reserves Policy

The Calthorpe Project holds free reserves to enable it to develop new services on a pilot basis or when there are urgent needs for services, to meet timing variations in income or unforeseen expenditure, and to provide for contingencies. The council of management regularly reviews the charity's need for reserves in line with guidelines issued by the Charity Commission, the operating environment prevailing at that time, and the general levels of reserves held by similar charities for this purpose.

Staff and the council of management aim to accumulate reserves equal to three months unrestricted expenditure (approximately £106,000) by fundraising for unrestricted funds. As at 31 March 2025, unrestricted funds stood at £314,534, with restricted funds of £100,393.

Risk Statement

Specific plans have been put in place by the charity to deal with key risks.

Staff and the council of management will be finalising a new risk matrix following a review of key risks faced by the organisation.

Preparation of this Report

In preparing this report, the council of management have taken advantage of the small companies exemptions of the Companies Act 2006.

Approved by order of the members of the Council of Management and signed on their behalf by:



.....
M Jordan
Trustee

Date: December 5, 2025

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The Council of Management (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Council of Management's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial . Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the Council of Management and signed on its behalf by:



.....
M Jordan
Trustee

Date: December 5, 2025

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Council of Management of Calthorpe Community Garden Limited ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Council of Management of the Charity (and 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 Charity 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 the Charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the Charity 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.

Signed: *Cara Miller*

Dated: December 8, 2025

Cara Miller ACCA

MHA
910 The Crescent
Colchester, United Kingdom

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Restated Total funds 2024 £
Income from:					
Donations and grants	3	46,439	105,013	151,452	236,168
Charitable activities	4	189,988	-	189,988	179,056
Other trading activities	5	116,338	-	116,338	81,822
Bank interest receivable		18,699	-	18,699	17,499
Total income		371,464	105,013	476,477	514,545
Expenditure on:					
Raising funds		31,114	-	31,114	43,227
Charitable activities	8	386,851	87,260	474,111	404,842
Total expenditure		417,965	87,260	505,225	448,069
Net (expenditure)/income		(46,501)	17,753	(28,748)	66,476
Transfers between funds	17	18,316	(18,316)	-	-
Net movement in funds		(28,185)	(563)	(28,748)	66,476
Reconciliation of funds:					
Total funds brought forward	17	342,719	100,956	443,675	377,199
Net movement in funds	17	(28,185)	(563)	(28,748)	66,476
Total funds carried forward		314,534	100,393	414,927	443,675

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. In the prior year, of the total cost of raising funds of £43,227, £43,227 was allocated to restricted funds. Of the total expenditure on charitable activities of £404,842, £159,478 was allocated to restricted funds and £245,364 to unrestricted funds.

The notes on pages 13 to 27 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	42,840	51,132
		<u>42,840</u>	<u>51,132</u>
Current assets			
Debtors	14	27,681	75,725
Cash at bank and in hand		424,482	416,500
		<u>452,163</u>	<u>492,225</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(80,076)	(99,682)
Net current assets		<u>372,087</u>	392,543
Total net assets		<u><u>414,927</u></u>	<u><u>443,675</u></u>
Charity funds			
Restricted funds	17	100,393	100,956
Unrestricted funds	17	314,534	342,719
Total funds		<u><u>414,927</u></u>	<u><u>443,675</u></u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:



.....
M Jordan

Trustee

Date: December 5, 2025

The notes on pages 13 to 27 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Calthorpe Community Garden is a charitable company and is registered with the Charity Commission (Charity Registered Number 292578) and Registrar of Companies (Company Registration Number 01888351) in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Council Members believe that no material uncertainties exist. The Council Members have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Charity's fixed costs are primarily its staff, and expenditure is carefully monitored to ensure that costs from funded activities do not exceed the income received, primarily from grants. Funds represent more than one year of staff expenditure, and the budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%	Straight-line
Early year's (U5's) extension	-	5%	Straight-line
Office equipment and furniture	-	33%	Straight-line
Site improvements	-	20%	Straight-line

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- Depreciation rates for tangible fixed assets
- Allocation of support costs

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	16,439	2,000	18,439
Grants	30,000	103,013	133,013
	<u>46,439</u>	<u>105,013</u>	<u>151,452</u>
		<i>Restated</i>	
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total funds</i>
	<i>funds</i>	<i>funds</i>	<i>2024</i>
	<i>2024</i>	<i>2024</i>	<i>2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Donations	11,395	22,000	33,395
Grants	26,610	176,163	202,773
	<u>38,005</u>	<u>198,163</u>	<u>236,168</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Restated Total Funds 2024 £</i>
Adults	165,808	165,808	158,740
Youth	-	-	5
Garden	12,639	12,639	5,719
Festival	11,541	11,541	14,592
	<u>189,988</u>	<u>189,988</u>	<u>179,056</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Room hire	78,470	78,470	50,941
Merchandise	568	568	231
Other trading income	37,300	37,300	30,650
Total 2025	<u>116,338</u>	<u>116,338</u>	<u>81,822</u>
<i>Total 2024</i>	<u>81,822</u>	<u>81,822</u>	

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Grant income

	2025	<i>Restated</i>
	£	2024
		£
City Bridge Trust	-	53,500
Protection Approach	2,500	-
The Austin & Hope Pilkington Trust	1,000	-
The National Lottery Fund	-	21,958
Groundwork UK	1,000	-
The D'oyly Carte Charitable Trust	4,500	-
Fitzdale Trust	3,000	3,000
London Borough of Camden	30,000	25,000
Young Camden Foundation	11,022	6,724
Finis Scott	-	1,000
News Corp	-	10,000
St Andrews Holborn	18,000	2,520
Gilead	17,590	7,590
LB of Camden - Other	15,800	9,371
LB of Camden - Afghan	-	18,000
AB David Charity	250	-
LB of Camden - Climate Fund	1,700	-
Woodroffe Benton Foundation	2,000	-
Chapman Charitable Trust	3,000	-
Paul Hamlyn Foundation	12,500	-
Metropolitan PGA	1,074	-
Holborn Community Association	4,980	-
Mind in Camden	3,097	-
Site Development Grant	-	42,500
City of London	-	810
Eric Sparkes Charitable Trust	-	800
	133,013	202,773

During the year, £47,500 was received from the London Borough of Camden (2024: £52,371) and £Nil (2024: £21,958) was received from the BIG Lottery Fund, all of which are considered to be funding from government sources. There are no unfulfilled conditions and no other contingencies attached to these grants.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of raising funds

	2025	<i>Restated</i>
	£	2024
		£
Activities undertaken directly	19,413	26,628
Support costs	11,701	16,599
	31,114	43,227

8. Analysis of expenditure by activities

	Activities undertaken directly 2025	Support costs 2025	Total funds 2025
	£	£	£
Activities	108,175	65,203	173,378
Play	33,659	20,288	53,947
Early Years (U5s)	22,678	13,669	36,347
Garden	41,821	25,208	67,029
Infrastructure	56,362	33,972	90,334
Other	33,115	19,961	53,076
Total 2025	295,810	178,301	474,111

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities (continued)

	<i>Restated Activities undertaken directly 2024 £</i>	<i>Restated Support costs 2024 £</i>	<i>Restated Total Funds 2024 £</i>
Activities	71,539	44,596	116,135
Play	41,105	25,624	66,729
Early Years (U5s)	9,948	6,201	16,149
Garden	51,986	32,407	84,393
Activity 6	65,311	40,714	106,025
Activity 7	9,494	5,917	15,411
<i>Total 2024</i>	<u>249,383</u>	<u>155,459</u>	<u>404,842</u>

9. Total support costs

	2025 £	<i>Restated 2024 £</i>
Rent and rates	21,651	14,401
Repairs and maintenance	10,407	20,733
Legal and professional fees	8,049	10,210
Cleaning	2,678	4,916
Insurance	7,050	6,636
Other expenses	33,912	15,111
Governance costs	5,730	4,800
Wages and salaries	90,357	81,268
Other staff related costs	10,168	13,661
Depreciation	-	322
	<u>190,002</u>	<u>172,058</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Governance costs

	2025	<i>2024</i>
	£	£
Independent examiners' remuneration - current year	5,040	<i>4,800</i>
	5,040	<i>4,800</i>

11. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	250,557	<i>226,136</i>
Social security costs	13,708	<i>17,870</i>
Contribution to defined contribution pension schemes	6,396	<i>6,348</i>
	270,661	<i>250,354</i>

During the year, ex-gratia termination payments of £3,963 (2024: £Nil) were paid to 1 (2024: 0) member of staff.

The average number of persons employed by the Charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Employees	14	<i>13</i>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits received by Key Management Personnel was £53,265 (2024: £40,551). The Charity considers its Key Management Personnel to comprise:

- Council of Management
- Director

12. Council of Management's remuneration and expenses

During the year, no Council of Management received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Council Member expenses have been incurred (2024 - £NIL).

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible fixed assets

	Freehold property £	Early year's (U5's) extension £	Office equipment and furniture £	Site improve- ments £	Total £
Cost or valuation					
At 1 April 2024	184,199	165,843	9,903	175,502	535,447
Disposals	-	-	(966)	(4,860)	(5,826)
At 31 March 2025	<u>184,199</u>	<u>165,843</u>	<u>8,937</u>	<u>170,642</u>	<u>529,621</u>
Depreciation					
At 1 April 2024	184,199	114,711	9,903	175,502	484,315
Charge for the year	-	8,292	-	-	8,292
On disposals	-	-	(966)	(4,860)	(5,826)
At 31 March 2025	<u>184,199</u>	<u>123,003</u>	<u>8,937</u>	<u>170,642</u>	<u>486,781</u>
Net book value					
At 31 March 2025	<u>-</u>	<u>42,840</u>	<u>-</u>	<u>-</u>	<u>42,840</u>
At 31 March 2024	<u>-</u>	<u>51,132</u>	<u>-</u>	<u>-</u>	<u>51,132</u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	20,099	68,917
Prepayments and accrued income	7,582	6,808
	<u>27,681</u>	<u>75,725</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	<i>£</i>
Trade creditors	20,854	<i>6,288</i>
Other creditors	40,286	<i>3,472</i>
Accruals and deferred income	18,936	<i>89,922</i>
	80,076	<i>99,682</i>
	2025	<i>2024</i>
	£	<i>£</i>
Deferred income at 1 April 2024	83,480	<i>162,760</i>
Resources deferred during the year	11,280	<i>83,480</i>
Amounts released from previous periods	(83,480)	<i>(162,760)</i>
	11,280	<i>83,480</i>

Deferred income relates to compensation received due to disruption caused by building works on an adjacent site. The compensation is recognised in the Statement of Financial Activities on a straight line basis over the term of the building works, with £Nil held in deferred income at the Balance Sheet date.

16. Prior year adjustment

The Trustees have reviewed the classification of income from donations and grants and income from charitable activities. They consider that all grant income should be included within the donations and grants analysis, and, as a result, have reclassified £166,792 of grant income from charitable activities to income from donations and grants in the prior year when compared to the financial statements originally prepared for the year ended 31 March 2024.

In addition, the Trustees have also reviewed the allocation of expenditure for the year ended 31 March 2024 and consider it necessary to restate the split of these costs to be in line with current year operations.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Statement of funds

Statement of funds - current year

	Revised Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Designated Funds	-	-	(7,004)	100,000	92,996
General funds					
General Funds	342,719	371,464	(410,961)	(81,684)	221,538
Total Unrestricted funds	342,719	371,464	(417,965)	18,316	314,534
Restricted funds					
Activities - Adults	260	21,890	(20,374)	-	1,776
Early Years	-	18,000	(2,596)	-	15,404
Youth	-	21,772	(14,475)	-	7,297
Garden	5,362	20,274	(19,644)	2,043	8,035
Infrastructure	90,274	-	(21,724)	(16,584)	51,966
Other restricted	5,060	23,077	(8,447)	(3,775)	15,915
	100,956	105,013	(87,260)	(18,316)	100,393
Total of funds	443,675	476,477	(505,225)	-	414,927

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Statement of funds (continued)

Garden fund - The Calthorpe Community Garden has funders who fund certain aspects of work within the garden, including the City Bridge Trust, who fund the Volunteer Manager's salary, materials and volunteer expenses for those working on projects within the garden. The Thornton Charitable Trust covers the salary cost, expenses and capital costs for the Closed Loop programme. Mercers Charitable Trust and Independent Age cover salary and expenses for the Older People's Activity Programme. The London Community Response Fund has provided funding for additional staff to support social and therapeutic horticulture sessions.

Youth fund - This relates to funding received for children's play, which covers the salary and materials for weekend and holiday play activities. The National Lottery Community Fund covers the salaries for three weekend play staff, materials and running costs.

Activity fund - This relates to funding for community activities such as LB Camden, St. Andrews Holborn, Francis Crick and the London Community Response Fund for the support and running of the Foodbank.

Early years fund - This relates to funding from the Fitzdale Trust and Postcode Community Fund for improvements to outdoor play facilities.

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
General Funds	271,701	316,382	(245,364)	342,719
Restricted funds				
Activities - Adults	10,471	135,110	(97,839)	47,742
Early Years	23,662	31,682	(55,344)	-
Garden	3,970	31,371	(1,093)	34,248
Infrastructure	67,395	-	(48,429)	18,966
	<u>105,498</u>	<u>198,163</u>	<u>(202,705)</u>	<u>100,956</u>
Total of funds	<u><u>377,199</u></u>	<u><u>514,545</u></u>	<u><u>(448,069)</u></u>	<u><u>443,675</u></u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	42,840	42,840
Current assets	394,610	57,553	452,163
Creditors due within one year	(80,076)	-	(80,076)
Total	314,534	100,393	414,927

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	51,132	51,132
Current assets	442,401	49,824	492,225
Creditors due within one year	(99,682)	-	(99,682)
Total	342,719	100,956	443,675

19. Related party transactions

There were no related party transactions during the period (2024: £NIL).

Calthorpe Community Garden

England & Wales - Charity number 292578

Accounts

Registered company number: 01888351
Registered charity number: 292578

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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CALTHORPE COMMUNITY GARDEN LIMITED

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Council of Management R Champagne (resigned 8 December 2023)
J Ashton (resigned 3 March 2024)
C Gonzalez Cruz
A Juarez Manosalva
L Levidow
B Nehar (resigned 8 December 2023)
E Rowcliffe
R Uddin (resigned 8 December 2023)
J Rock (appointed 8 December 2023, departed 18 December 2024)
N Colombo (appointed 8 December 2023, resigned 19 December 2024)

Company registered number 01888351

Charity registered number 292578

Registered office 258 - 274 Grays Inn Road
London
WC1X 8LH

Independent Examiner MHA
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Unity Trust Plc
Nine Brindleyplace
Birmingham
B1 2JB

CCLA Investment Management Ltd
Sentor House
85 Queen Victoria Street
London
EC4V 4ET

Solicitors Russell-Cooke Solicitors
2 Putney Hill
Putney
London
SW15 6AB

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The council of management present their report together with the financial statements of the Calthorpe Community Garden (the charity) for the year ended 31 March 2024. The council of management have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The charitable company is limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 20 February 1985 (updated 2015). The members each agree to contribute £1 in the event of winding up. Any surplus remaining must be transferred to charities with similar objectives.

The council of management, who are also members of the company, administer the charity. The members receive no remuneration.

The members of the council of management are updated on a regular basis on issues of relevance to the charity. These briefings are augmented by the council members' personal research and reading.

The staff of the charity assist the council members in ensuring that they are up to date on information relevant to the charity.

The Director is appointed by the council of management to manage the day-to-day operations of the charity. Council of management meetings are held regularly and are attended by the Director.

Appointment and retirement of council members

All members of the council of management must retire at the Annual General Meeting, but all retiring members shall be eligible for re-election.

Objectives and activities

"An inner-city oasis – a community garden and centre where people grow and learn together taking care of each other and the environment". The Calthorpe Community Garden is unique in providing a one-acre back garden for the Kings Cross community that is safe and fully staffed and where all cultures can interact together.

The Calthorpe Community Garden is a ½ hectare community garden in the heart of King's Cross. The site contains an early years and community building, a flood-lit five-a-side sports pitch, polytunnels, allotments and gardens. The site demonstrates a closed-loop food cycle microsystem.

The objects and purpose of the charity, as per its Memorandum and Articles, are:

- To promote the benefit of the inhabitants of the King's Cross area without distinction of sex or of political, religious or other opinions by association of the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

- To establish or secure the establishment of a community centre, and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management, such a centre for the activities promoted by the company and its constituent bodies in furtherance of the above objects.

Achievements and performance

The Calthorpe Community Garden has continued to provide a wide range of activities for volunteer groups, visitors and the local community. Garden volunteers have been involved in food growing, vegetable bed maintenance and harvesting food from the garden to contribute to weekly lunches which are prepared with and for community groups, including the Latin-American over-60s group, Gardening volunteers and the over-50s walking football group. Older groups have also learned embroidery and weaving, held coffee mornings and have taken part in group exercises with their peers.

CALTHORPE COMMUNITY GARDEN LIMITED**(A company limited by guarantee)**

**COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

One of the highlights of the garden staff's work is providing horticultural training for adult volunteers with learning disabilities and mental health conditions. These volunteers can participate in food growing, planting to encourage pollinators and learn essential horticultural skills while gaining confidence in a peaceful but busy garden setting.

Calthorpe has continued to reach out, welcome and engage less well-supported communities in King's Cross through a variety of initiatives and collaborations. A continued partnership with local women's centre Hopscotch has offered Afghan refugee families the opportunity to come together to cook, eat and socialise with the support of interpreters. Through a partnership with Healthprom, a health and social inclusion charity, the garden has functioned as a social hub for local Ukrainian refugees, while weekly garden groups have been joined by refugees from Hong Kong, who tend to the vegetable beds, help to organise charity events and share their own horticultural knowledge with staff. The charity's ongoing collaboration with Mind in Camden has seen weekly sessions to promote conversations around good mental health, wellbeing and local support within the community. And a partnership with the Black Mary Project, a community art and storytelling initiative which aims to uncover the history of Camden's diverse global communities, continues to work with volunteers and artists to create a commemorative sculpture for the mosaic garden voted for by the community.

A number of special days were celebrated with events in the Garden over the year, some have been a fixture for many years, such as Dia de los Muertos (Day of the Dead), the Harvest Festival and the Christmas Market while others, such as the Refugee Week Barbeque and the Chinese New Year, were popular new introductions.

The sports pitch continues to be extremely popular and well-used and provides a significant and reliable source of income for the charity. Regular fixtures include a walking football group, a women's football group and tennis for adults and children, all of which seek to accommodate the wide range of needs and abilities in the local area and have proven immensely popular. Children and adults benefit throughout the year from multi-sports camps in the school holidays alongside weekly school football drop-in sessions. Plans are also underway to reintroduce the Rising Coach programme for young people out of education, and to extend pitch hire to lunchtime and after-school leagues as an additional stable contributor of income for the charity.

The Early Years provision provides an enriching, supportive and engaging environment for local children and also provides residents with a valuable opportunity to build support networks within their local community. Children have the opportunity to play creatively and spontaneously in the natural environment while developing their communication skills, enriching their understanding of the world and providing opportunities for physical activity outdoors. The Weekend Play project for school-age children has continued to provide numerous outdoor activities such as creating bird feeders for the garden, foraging, cooking and baking, arts and crafts using natural materials, and learning to care for the garden's thriving ecosystem throughout the year.

In financial terms, we have continued to receive the generous support of several major grant donors, including funding to run social & therapeutic horticulture sessions and to support refugee communities. The Calthorpe will be able to actively pursue more opportunities in the coming year, when the new Director is in post.

Income from alternative revenue generation has been increasingly successful, with room hire and donations from corporate volunteering programmes, (along with income from hiring the pitch) making up the majority of income for the Calthorpe and helping to reduce the dependency on grant income for running costs.

Successful recruitment of a new part-time Director was completed and Theresa Dauncey came on board in April 2024. Her first priority is to work alongside the Trustees and staff team to develop a new organisational strategy, as well as a s106 business plan. A process of consultation with the community, local authority representatives and other stakeholders is well advanced. The generous s106 planning award offered by UCL provides an incredible opportunity for Calthorpe Community Garden to develop every aspect of its important work as well as strengthening its partnership with UCL for the future.

The Trustees would like to acknowledge the dedication and hard work of the staff and volunteers over the course of the past-year. While the past few years have been extremely challenging, the team have ensured that the doors have always been open for the community and that an exciting and interesting range of activities have

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

been provided throughout the year. The creativity and commitment of everyone who makes this happen is outstanding.

We thank everyone who gives their time and effort, as well as those who financially contribute to the work of Calthorpe. We look forward to continuing to work together for the good of everyone in the community.

Public benefit

The management committee have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set. The charity will seek support to deliver projects that meet these aims and objectives by raising funds in the communities we operate in, and by seeking supporters who share these aims and objectives. All activities have been undertaken to further the charity's public benefit.

Financial review

Total income for the year was £514,545 (2023: £463,665). Expenditure was £448,069 (2023: £422,275). Net income for the year was £66,476 (2023: net income of £41,390).

Reserves policy

The Calthorpe Project holds free reserves to enable it to develop new services on a pilot basis or when there are urgent needs for services, to meet timing variations in income or unforeseen expenditure, and to provide for contingencies. The council of management regularly reviews the charity's need for reserves in line with guidelines issued by the Charity Commission, the operating environment prevailing at that time, and the general levels of reserves held by similar charities for this purpose.

Staff and the council of management aim to accumulate reserves equal to three months unrestricted expenditure (approximately £106,000) by fundraising for unrestricted funds. As at 31 March 2024, unrestricted funds stood at £342,719, with restricted funds of £100,956.

Risk statement

Staff and the council of management have performed a review to assess the key risks faced by the organisation and to establish ways to mitigate them. Specific plans have been put in place to deal with the key risks.

Preparation of this report

In preparing this report, the council of management have taken advantage of the small companies exemptions of the Companies Act 2006.

Approved by order of the members of the Council of Management and signed on their behalf by:



.....
A Juarez Manosalva
Trustee
Date: January 24, 2025

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The Council of Management (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Council of Management's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial year. Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the Council of Management and signed on its behalf by:



.....
A Juarez Manosalva
Trustee
Date: January 24, 2025

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Council of Management of Calthorpe Community Garden Limited ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Council of Management of the Charity (and 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 Charity 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 the Charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the Charity 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.

Signed: *mha*

Dated: January 26, 2025

Cara Miller ACCA

MHA, 910 The Crescent, Colchester Business Park, Essex, CO4 9YQ

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations	3	38,005	31,371	69,376	52,378
Charitable activities	4	179,056	166,792	345,848	343,214
Other trading activities	5	81,822	-	81,822	62,357
Bank interest receivable		17,499	-	17,499	5,716
Total income		316,382	198,163	514,545	463,665
Expenditure on:					
Raising funds		56,597	-	56,597	92,214
Charitable activities		188,767	202,705	391,472	330,061
Total expenditure		245,364	202,705	448,069	422,275
Net movement in funds		71,018	(4,542)	66,476	41,390
Reconciliation of funds:					
Total funds brought forward		271,701	105,498	377,199	335,809
Net movement in funds		71,018	(4,542)	66,476	41,390
Total funds carried forward		342,719	100,956	443,675	377,199

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. In the prior year, of the total cost of raising funds of £92,214, £92,214 was allocated to restricted funds. Of the total expenditure on charitable activities of £330,061, £178,289 was allocated to restricted funds and £151,722 to unrestricted funds.

The notes on pages 9 to 23 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	51,132	59,746
		<u>51,132</u>	<u>59,746</u>
Current assets			
Debtors	14	75,725	42,258
Cash at bank and in hand		416,500	465,642
		<u>492,225</u>	<u>507,900</u>
Creditors: amounts falling due within one year	15	(99,682)	(190,447)
Net current assets		392,543	317,453
Total net assets		443,675	377,199
Charity funds			
Restricted funds	17	100,956	105,498
Unrestricted funds	17	342,719	271,701
Total funds		443,675	377,199

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:



.....
A Juarez Manosalva
Trustee
Date: January 24, 2025

The notes on pages 9 to 23 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Calthorpe Community Garden is a charitable company and is registered with the Charity Commission (Charity Registered Number 292578) and Registrar of Companies (Company Registration Number 01888351) in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Council Members believe that no material uncertainties exist. The Council Members have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Charity's fixed costs are primarily its staff, and expenditure is carefully monitored to ensure that costs from funded activities do not exceed the income received, primarily from grants. Funds represent more than one year of staff expenditure, and the budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%	Straight-line
Early year's (U5's) extension	-	5%	Straight-line
Office equipment and furniture	-	33%	Straight-line
Site improvements	-	20%	Straight-line

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- Depreciation rates for tangible fixed assets
- Allocation of support costs

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	11,395	22,000	33,395
Grants	26,610	9,371	35,981
	<u>38,005</u>	<u>31,371</u>	<u>69,376</u>
		<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations		22,506	22,506
Grants		29,872	29,872
		<u>52,378</u>	<u>52,378</u>

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Activities	158,740	-	158,740
Play	5	31,682	31,687
Garden	5,719	135,110	140,829
Festival	14,592	-	14,592
	<u>179,056</u>	<u>166,792</u>	<u>345,848</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Activities	172,591	34,865	207,456
Play	-	57,097	57,097
Garden	7,358	60,658	68,016
Festival	10,645	-	10,645
	<u>190,594</u>	<u>152,620</u>	<u>343,214</u>

Included within income from charitable activities is performance-related grant income of £166,792 (2023: £152,620).

5. Income from other trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>As restated Total funds 2023 £</i>
Room hire	50,941	50,941	33,973
Merchandise	231	231	1,139
Other trading income	30,650	30,650	27,245
Total 2024	<u>81,822</u>	<u>81,822</u>	<u>62,357</u>
<i>Total 2023 as restated</i>	<u>62,357</u>	<u>62,357</u>	

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Grant income

	2024	2023
	£	£
City Bridge Trust	53,500	41,719
City of London	-	4,872
The D'Oyly Carte Charitable Trust	-	3,000
The National Lottery Fund	21,958	41,697
Camden Giving	-	6,538
Kusuma Trust	-	18,939
Fitzdale Trust	3,000	3,000
London Borough of Camden	20,700	50,327
Young Camden Foundation	6,724	12,400
Finis Scott	1,000	-
News Corp	10,000	-
St Andrews Holborn	2,520	-
Gilead	7,590	-
Paul Hamlyn	22,500	-
GLA	20,000	-
	169,492	182,492

During the year, £20,700 was received from the London Borough of Camden (2023: £50,327) and £21,958 (2023: £41,697) was received from the BIG Lottery Fund, all of which are considered to be funding from government sources. There are no unfulfilled conditions and no other contingencies attached to these grants.

7. Analysis of raising funds

	2024	2023
	£	£
Activities undertaken directly	34,782	61,461
Support costs	21,815	30,753
	56,597	92,214

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Activities	71,677	44,553	116,230
Play	50,599	31,736	82,335
Early Years (U5s)	9,948	6,239	16,187
Garden	108,603	68,117	176,720
Total 2024	240,827	150,645	391,472

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Activities	74,834	37,444	112,278
Play	48,755	33,711	82,466
Early Years (U5s)	9,345	4,676	14,021
Garden	80,844	40,452	121,296
<i>Total 2023</i>	213,778	116,283	330,061

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Support costs

	2024	2023
	£	£
Rent and rates	14,401	12,911
Repairs and maintenance	20,733	11,786
Legal and professional fees	10,210	11,025
Cleaning	4,916	4,295
Insurance	6,636	5,786
Other expenses	15,917	9,514
Governance costs	4,800	7,295
Wages and salaries	81,268	73,697
Other staff related costs	13,661	6,342
Depreciation	322	4,385
	172,864	147,036

10. Governance costs

	2024	2023
	£	£
Independent examiners' remuneration - current year	4,800	4,080
Independent examiners' remuneration - taxation services	-	1,200
Independent examiners' remuneration - over-accrual of prior year fee	-	(420)
Independent examiners' remuneration - other services	-	360
Wages and salaries	-	2,075
	4,800	7,295

CALTHORPE COMMUNITY GARDEN LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	226,136	<i>261,037</i>
Social security costs	17,870	<i>13,168</i>
Contribution to defined contribution pension schemes	6,348	<i>5,829</i>
	<u>250,354</u>	<i><u>280,034</u></i>

During the year, ex-gratia termination payments of £Nil (2023: £28,000) were paid to no (2023: one) members of staff.

The average number of persons employed by the Charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Employees	<u>13</u>	<i><u>13</u></i>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits received by Key Management Personnel was £40,551 (2023: £41,195). The Charity considers its Key Management Personnel to comprise:

- Council of Management
- Director

12. Council of Management's remuneration and expenses

During the year, no Council Member received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Council Member expenses have been incurred (2023 - £NIL).

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Tangible fixed assets

	Freehold property £	Early year's (U5's) extension £	Office equipment and furniture £	Site improve- ments £	Total £
Cost or valuation					
At 1 April 2023	184,199	165,843	9,903	175,502	535,447
At 31 March 2024	<u>184,199</u>	<u>165,843</u>	<u>9,903</u>	<u>175,502</u>	<u>535,447</u>
Depreciation					
At 1 April 2023	184,199	106,419	9,581	175,502	475,701
Charge for the year	-	8,292	322	-	8,614
At 31 March 2024	<u>184,199</u>	<u>114,711</u>	<u>9,903</u>	<u>175,502</u>	<u>484,315</u>
Net book value					
At 31 March 2024	<u>-</u>	<u>51,132</u>	<u>-</u>	<u>-</u>	<u>51,132</u>
At 31 March 2023	<u>-</u>	<u>59,424</u>	<u>322</u>	<u>-</u>	<u>59,746</u>

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	68,917	33,394
Prepayments and accrued income	6,808	8,864
	<u>75,725</u>	<u>42,258</u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	6,288	16,548
Other creditors	3,472	4,277
Accruals and deferred income	89,922	169,622
	99,682	190,447
	2024	2023
	£	£
Deferred income at 1 April 2023	162,760	-
Resources deferred during the year	83,480	162,760
Amounts released from previous periods	(162,760)	-
	83,480	162,760

Deferred income relates to compensation received due to disruption caused by building works on an adjacent site. The compensation is recognised in the Statement of Financial Activities on a straight line basis over the term of the building works, with £162,760 held in deferred income at the Balance Sheet date.

16. Prior year adjustments

Income from other trading activities has been restated, due to a misclassification of merchandise and other trading income. The total income from other trading activities remains at £62,357, with £27,245 being reclassified to other trading income and £1,139 being reclassified to merchandise.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	271,701	316,382	(245,364)	342,719
Restricted funds				
Garden	10,471	135,110	(97,839)	47,742
Play	23,662	31,682	(55,344)	-
Other restricted grants	3,970	31,371	(1,093)	34,248
Activity	67,395	-	(48,429)	18,966
	<u>105,498</u>	<u>198,163</u>	<u>(202,705)</u>	<u>100,956</u>
Total of funds	<u><u>377,199</u></u>	<u><u>514,545</u></u>	<u><u>(448,069)</u></u>	<u><u>443,675</u></u>

Garden fund - The Calthorpe Community Garden has funders who fund certain aspects of work within the garden, including the City Bridge Trust, who fund the Volunteer Manager's salary, materials and volunteer expenses for those working on projects within the garden. The Thornton Charitable Trust covers the salary cost, expenses and capital costs for the Closed Loop programme. Mercers Charitable Trust and Independent Age cover salary and expenses for the Older People's Activity Programme. The London Community Response Fund has provided funding for additional staff to support social and therapeutic horticulture sessions.

Play fund - This relates to funding received for children's play, which covers the salary and materials for weekend and holiday play activities. The National Lottery Community Fund covers the salaries for three weekend play staff, materials and running costs.

Activity fund - This relates to funding for community activities such as LB Camden, St. Andrews Holborn, Francis Crick and the London Community Response Fund for the support and running of the Foodbank.

Early years fund - This relates to funding from the Fitzdale Trust and Postcode Community Fund for improvements to outdoor play facilities.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds	204,642	311,045	(243,986)	271,701
Restricted funds				
Garden	26,976	60,658	(77,163)	10,471
Play	24,636	57,097	(58,071)	23,662
Early years	1,072	-	(1,072)	-
Other restricted grants	5,307	-	(1,337)	3,970
Activity	73,176	34,865	(40,646)	67,395
	<u>131,167</u>	<u>152,620</u>	<u>(178,289)</u>	<u>105,498</u>
Total of funds	<u><u>335,809</u></u>	<u><u>463,665</u></u>	<u><u>(422,275)</u></u>	<u><u>377,199</u></u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	-	51,132	51,132
Current assets	442,401	49,824	492,225
Creditors due within one year	(99,682)	-	(99,682)
Total	<u><u>342,719</u></u>	<u><u>100,956</u></u>	<u><u>443,675</u></u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	322	59,424	59,746
Current assets	461,826	46,074	507,900
Creditors due within one year	(190,447)	-	(190,447)
Total	<u>271,701</u>	<u>105,498</u>	<u>377,199</u>

19. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	-	677
	<u>-</u>	<u>677</u>

20. Related party transactions

There were no related party transactions during the period (2023: £NIL).

Calthorpe Community Garden

England & Wales - Charity number 292578

Accounts

Registered company number: 01888351
Registered charity number: 292578

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Council of Management P Athwal (resigned 4 March 2023)
L Sander (resigned 13 February 2023)
R Champagne
M Parkes (resigned 9 December 2022)
M Chang (resigned 4 March 2023)
Anu Singh (appointed 6 April 2022, resigned 4 March 2023)
A Miller Jones (resigned 9 December 2022)
C Emmott (resigned 4 March 2023)
N Luder (resigned 8 February 2023)
J Ashton (appointed 4 March 2023)
C Gonzalez Cruz (appointed 4 March 2023)
A Juarez Manosalva (appointed 4 March 2023)
L Levidow (appointed 4 March 2023)
B Nehar (appointed 4 March 2023)
E Rowcliffe (appointed 4 March 2023)
R Uddin (appointed 4 March 2023)

Company registered number 01888351

Charity registered number 292578

Registered office 258 - 274 Grays Inn Road
London
WC1X 8LH

Independent Examiner MHA
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Unity Trust Plc
Nine Brindleyplace
Birmingham
B1 2JB

CCLA Investment Management Ltd
Sentor House
85 Queen Victoria Street
London
EC4V 4ET

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2023

Solicitors	Russell-Cooke Solicitors 2 Putney Hill Putney London SW15 6AB
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CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The council of management present their report together with the financial statements of the Calthorpe Community Garden (the charity) for the year ended 31 March 2023. The council of management have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The charitable company is limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 20 February 1985 (updated 2015). The members each agree to contribute £1 in the event of winding up. Any surplus remaining must be transferred to charities with similar objectives.

The council of management, who are also members of the company, administer the charity. The members receive no remuneration.

The members of the council of management are updated on a regular basis on issues of relevance to the charity. These briefings are augmented by the council members' personal research and reading.

The staff of the charity assist the council members in ensuring that they are up to date on information relevant to the charity.

Under normal circumstances, the Director is appointed by the council of management to manage the day-to-day operations of the charity. Since the departure of the most recent Director in March 2022, day-to-day operations have been managed by the Operations Manager and Business Manager (overseen by the council of management) while the hiring process for a new Director is underway. The new Director will assume the usual roles once they have been selected. Council of management meetings are held regularly and are attended by the Managers and any relevant staff members where necessary.

Appointment and retirement of council members

All members of the council of management must retire at the Annual General Meeting, but all retiring members shall be eligible for re-election.

Objectives and activities

"An inner-city oasis – a community garden and centre where people grow and learn together taking care of each other and the environment". The Calthorpe Community Garden is unique in providing a one-acre back garden for the Kings Cross community that is safe and fully staffed and where all cultures can interact together.

The Calthorpe Community Garden is a ½ hectare community garden in the heart of King's Cross. The site contains an early years and community building, a flood-lit five-a-side sports pitch, polytunnels, allotments and gardens. The site demonstrates a closed-loop food cycle microsystem.

The objects and purpose of the charity, as per its Memorandum and Articles, are:

- To promote the benefit of the inhabitants of the King's Cross area without distinction of sex or of political, religious or other opinions by association of the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

- To establish or secure the establishment of a community centre, and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management, such a centre for the activities promoted by the company and its constituent bodies in furtherance of the above objects.

Achievements and performance

Over the past year our core services have remained in great demand from the local community, and as we have transitioned out of the Covid-19 pandemic from the beginning of 2022 there has been a major effort to return to normal levels of activities, services and community outreach at the charity. The Board of Trustees is very pleased overall with the concrete progress which has been made across all aspects of Calthorpe's charitable objectives, and with the sustained beneficial impact of the charity's work on the social and educational wellbeing of local residents, as detailed below.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

In the wake of the pandemic's considerable consequences on social interaction and face-to-face activities, a central focus of the past year has been to reconnect with volunteer groups, visitors and communities whose ability to visit Calthorpe was hampered by the pandemic, an initiative which has seen overwhelming success and enthusiastic engagement from a wide variety of communities in King's Cross. Volunteers in the garden have been able to join in food growing and maintenance of vegetable beds, harvesting food from the garden to contribute to weekly lunches which are prepared by members of the Latin American over-60s group. Older groups have also learned embroidery and weaving, held coffee mornings and taken part in outdoor group exercise with their peers, championing the importance of access to green spaces as a cornerstone of a healthy lifestyle. The long-standing Bangladeshi Women's gardening group has also been joined by a Bengali interpreter who holds weekly meetings to feed experiences and suggestions back to staff and ensure volunteers feel involved in the life of the charity.

A particular highlight of the garden staff's work is constituted by the supported horticultural volunteering and training programmes Calthorpe offers for adults with learning disabilities and mental health conditions. These volunteers have the opportunity to take part in food growing, maintenance of vegetable beds, wildflower planting to encourage pollinators and learning essential horticultural skills while gaining confidence in a dynamic garden setting.

We would also like to foreground Calthorpe's continuously broadened outreach and the establishment of further collaborative projects to welcome less well-supported communities in King's Cross, building Calthorpe's capacity to deliver new and engaging services to key local stakeholders. This has enjoyed great success in no small part to the diligent work which staff have put into establishing new roots with a wide range of local organisations, charities and voluntary organisations within Camden and greater London as a whole, while reinforcing the implementation of much-loved community programmes already in place. A new and upcoming CCG volunteer programme to be launched in summer 2023 will aim to strengthen collaborations with students and universities in particular, and build up a large community of regular volunteers from across the local area.

A continued partnership with local women's centre Hopscotch has welcomed Afghan refugee families to the Calthorpe, offering an inviting space for the Afghan community to cook, eat and socialise with the support of interpreters. Through a recently established partnership with Healthprom, a health and social inclusion charity, the garden has functioned as a social hub for Ukrainian refugees in the local area, while weekly gardening groups have been joined by refugees from Hong Kong, who tend to the vegetable beds, help to organise charity events and share their own horticultural knowledge with staff. The charity's ongoing collaboration with Mind in Camden has seen ever-popular weekly sessions to promote conversations around good mental health, wellbeing and local support within the community. Another recent partnership with the Black Mary Project, a community art and storytelling initiative which aims to uncover the history of Camden's diverse global communities, is working with volunteers and artists to create a commemorative statue for the mosaic garden voted for by the community.

In keeping with previous years, the charity has hosted a succession of major annual events in collaboration with local communities, many of which are now regular and much-anticipated dates in Calthorpe's social calendar. This year such festivals have included International Women's Day, the Lunar Lantern Festival, Día de los Muertos (Day of the Dead), the Harvest Festival, the annual Christmas Market, and the Camden River of Hope celebration.

A further highlight of the past year has been the ever-growing popularity of the sports pitch, which has returned to near its full daytime booking capacity and now stands as a significant and reliable source of income for the charity. Regular fixtures have involved a disability football session in partnership with the local further educational college, a walking football group, a women's football group and tennis for children and adults, all of which seek to accommodate the wide range of needs and abilities in the local area and have proven immensely popular. Multi-sports camps during the summer and Christmas holidays, an annual youth football tournament and weekly school football drop-in sessions constitute a valuable provision for children and young adults throughout the year. Plans are also underway to reintroduce the Rising Coach programme for young people out of education, and in the coming year we intend to expand pitch hire to lunchtime and after-school leagues as an additional stable contributor of income for the charity.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

In further good news, this year has been a success for early years provision at Calthorpe, with a vastly increased number of members registered from surrounding boroughs. These services offer an enriching, supportive and engaging environment for local children while supporting their families through what has in many respects been a challenging year, and also provide residents with a valuable opportunity to build support networks within their local community. Children have the opportunity to play creatively and spontaneously in the natural environment while developing their communication skills, enriching their understanding of the world and providing opportunities for physical activity outdoors. In a similar vein, the Weekend Play project for school-age children has continued to provide numerous outdoor activities such as creating bird feeders for the garden, foraging, cooking and baking, arts and crafts using natural materials, and learning to care for the garden's thriving wild ecosystem throughout the year.

In financial terms we have continued to receive the generous support of several major grant donors, including funding to support the Weekend Access to nature groups run for local children and school holiday playschemes throughout the year. Total grant funding was a little lower than the previous financial year, in part due to a more challenging grant landscape and increased competition for bids, though grants still remain an important and much-appreciated source of financial support for our services, and the charity will continue to actively pursue relevant grant opportunities in the coming year.

In the wake of cross-organisational modernisations, capacity for alternative revenue generation strategies has been amply expanded: room hire has seen a significantly increased uptake since the previous financial year, and with the implementation of a streamlined calendar for bookings now stands as one of the charity's major income contributors. This period has also seen a marked growth in the charity's corporate volunteering programme, with an increased operational capacity enabling the gardens to welcome groups from partner organisations most weeks of the year to work on the site and assist staff with garden maintenance. This has constituted a predominant and reliable source of unrestricted funding over the past year, and we are optimistic that its inclusion as a regular and ongoing activity in the Calthorpe calendar will contribute to a reduction in the charity's reliance on grant income in the long term.

The beginning of the 2022 financial year saw the departure of the Calthorpe's Director Louise Gates after 21 years of dedicated service to the charity. In the intervening time, the Board has worked closely with senior managers to support them in the running of day-to-day operations, to ensure that Calthorpe continues to meet its charitable objectives, and to proceed with outlining the long-term strategic direction for the charity post-Covid. At the time of writing, the process to begin advertising for a new Director is already underway, with the aim of finding a suitable candidate for the post by the autumn of 2023 who will work closely with staff and the Board on further developing Calthorpe's core services, mid- and long-term income generation strategies and the s106 business plan. March 2023 also saw a new intake of trustees assume roles on the Board, bringing relevant expertise and a close knowledge of the community to the position; the trustees will continue to focus on the aforementioned priorities while ensuring that the Calthorpe continues to meet its charitable objectives.

Progress towards the new CCG s106 business plan has continued steadily with ongoing consultation between the charity and local authority representatives to outline its expected scope and timeline. The Board and managers have continued to research and explore a range of promising options, including prospects for a considered and profitable social enterprise which would generate a steady source of revenue for the charity, and potential improvements to Calthorpe's building and gardens which will ensure the site remains a leading community facility. In order to strengthen community engagement, we have also set in motion a process of ongoing consultation with our local residents, including the recent establishment of regular community-led Working Group meetings to encourage broader participation in the life of the charity and to better understand how the CCG business plan can meet the needs of King's Cross's thriving local communities. The generous s106 planning award offered by UCL remains an exciting new opportunity for the Calthorpe, and the charity looks forward to strengthening its ongoing partnership with the organisation in the coming years as a key stakeholder in King's Cross' world-leading Knowledge Quarter.

The trustees would also like to acknowledge the immense effort and dedication shown by staff and volunteers in their work over the course of the past year. While the post-Covid landscape has presented numerous challenges

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

to the charity sector, the day-to-day operation of the Calthorpe continues to be of immense importance to the community that it was created to serve. This remains possible only with the valuable experience and continuous support of all those who give their time to ensure that the charity fulfils its charitable objectives and furthers its public benefit. We are confident that such a strong commitment to the charity's values from across the local community puts the Calthorpe on a secure footing for the future.

Public benefit

The management committee have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set. The charity will seek support to deliver projects that meet these aims and objectives by raising funds in the communities we operate in, and by seeking supporters who share these aims and objectives. All activities have been undertaken to further the charity's public benefit.

Financial review

Total income for the year was £463,665 (2022: £413,407). Expenditure was £422,275 (2022: £364,110). Net income for the year was £41,390 (2022: net income of £49,297).

Reserves policy

The Calthorpe Project holds free reserves to enable it to develop new services on a pilot basis or when there are urgent needs for services, to meet timing variations in income or unforeseen expenditure, and to provide for contingencies. The council of management regularly reviews the charity's need for reserves in line with guidelines issued by the Charity Commission, the operating environment prevailing at that time, and the general levels of reserves held by similar charities for this purpose.

Staff and the council of management aim to accumulate reserves equal to three months unrestricted expenditure (approximately £106,000) by fundraising for unrestricted funds. As at 31 March 2023, unrestricted funds stood at £271,701, with restricted funds of £105,498. The unrestricted reserves include amounts tied up in fixed asset balances totalling £322.

Risk statement

Staff and the council of management have performed a review to assess the key risks faced by the organisation and to establish ways to mitigate them. Specific plans have been put in place to deal with the key risks.

Preparation of this report

In preparing this report, the council of management have taken advantage of the small companies exemptions of the Companies Act 2006.

Approved by order of the members of the Council of Management and signed on their behalf by:



.....
A Juarez Manosalva

Trustee

Date: 20/11/2023

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023


The Council of Management (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Council of Management's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial year. Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the Council of Management and signed on its behalf by:


.....
A Juarez Manosalva
Trustee
Date: 20/11/2023

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Council of Management of Calthorpe Community Garden Limited ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Council of Management of the Charity (and 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 Charity 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 the Charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the Charity 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.

Signed: 

Dated: 20 November 2022

Cara Miller ACCA

MHA, 910 The Crescent, Colchester Business Park, Essex, CO4 9YQ

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	3	52,378	-	52,378	52,138
Charitable activities	4	190,594	152,620	343,214	325,791
Other trading activities	5	62,357	-	62,357	35,466
Bank interest receivable		5,716	-	5,716	12
		<u>311,045</u>	<u>152,620</u>	<u>463,665</u>	<u>413,407</u>
Total income					
Expenditure on:					
Raising funds	7	92,214	-	92,214	55,737
Charitable activities	8	151,772	178,289	330,061	308,373
		<u>243,986</u>	<u>178,289</u>	<u>422,275</u>	<u>364,110</u>
Total expenditure					
		<u>67,059</u>	<u>(25,669)</u>	<u>41,390</u>	<u>49,297</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		204,642	131,167	335,809	286,512
Net movement in funds		67,059	(25,669)	41,390	49,297
		<u>271,701</u>	<u>105,498</u>	<u>377,199</u>	<u>335,809</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. In the prior year, of the total cost of raising funds of £55,737, £3,782 was allocated to restricted funds and £51,955 to unrestricted funds. Of the total expenditure on charitable activities of £308,373, £199,817 was allocated to restricted funds and £108,556 to unrestricted funds.

The notes on pages 11 to 25 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	59,746	72,423
		<u>59,746</u>	<u>72,423</u>
Current assets			
Debtors	14	42,258	112,440
Cash at bank and in hand		465,642	175,729
		<u>507,900</u>	<u>288,169</u>
Creditors: amounts falling due within one year	15	(190,447)	(24,783)
Net current assets		<u>317,453</u>	<u>263,386</u>
Total net assets		<u><u>377,199</u></u>	<u><u>335,809</u></u>
Charity funds			
Restricted funds	16	105,498	131,167
Unrestricted funds	16	271,701	204,642
Total funds		<u><u>377,199</u></u>	<u><u>335,809</u></u>


The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:

.....


A Juarez Manosalva

Trustee

Date: 20/11/2023

The notes on pages 11 to 25 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

1. General information

Calthorpe Community Garden is a charitable company and is registered with the Charity Commission (Charity Registered Number 292578) and Registrar of Companies (Company Registration Number 01888351) in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Council Members believe that no material uncertainties exist. The Council Members have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%	Straight-line
Early year's (U5's) extension	-	5%	Straight-line
Office equipment and furniture	-	33%	Straight-line
Site improvements	-	20%	Straight-line

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- Depreciation rates for tangible fixed assets
- Allocation of support costs

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

3. Income from donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	22,506	-	22,506
Grants	29,872	-	29,872
	<u>52,378</u>	<u>-</u>	<u>52,378</u>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	22,138	-	22,138
Grants	25,000	5,000	30,000
	<u>47,138</u>	<u>5,000</u>	<u>52,138</u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Activities	172,591	34,865	207,456
Play	-	57,097	57,097
Garden	7,358	60,658	68,016
Festival	10,645	-	10,645
	<u>190,594</u>	<u>152,620</u>	<u>343,214</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Activities	165,651	17,628	183,279
Play	-	61,426	61,426
Garden	3,768	73,240	77,008
Festival	4,078	-	4,078
	<u>173,497</u>	<u>152,294</u>	<u>325,791</u>

Included within income from charitable activities is performance-related grant income of £152,620 (2022: £152,044).

5. Income from other trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Room hire	33,973	33,973	31,499
Other trading income	1,139	1,139	3,967
Merchandise	27,245	27,245	-
Total 2023	<u>62,357</u>	<u>62,357</u>	<u>35,466</u>
<i>Total 2022</i>	<u>35,466</u>	<u>35,466</u>	

CALTHORPE COMMUNITY GARDEN LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Grant income

	2023	2022
	£	£
City Bridge Trust	41,719	52,300
Awards for All	-	9,408
Arnold Clark	-	1,000
City of London	4,872	-
The D'Oyly Carte Charitable Trust	3,000	-
The National Lottery Fund	41,697	47,101
Camden Giving	6,538	2,000
John Lyons Charity	-	4,000
Kusuma Trust	18,939	18,940
Fitzdale Trust	3,000	-
London Borough of Camden	50,327	30,000
Tesco	-	970
Young Camden Foundation	12,400	16,325
	182,492	182,044

During the year, £50,327 was received from the London Borough of Camden (2022: £30,000) and £41,697 (2022: £47,101) was received from the BIG Lottery Fund, all of which are considered to be funding from government sources. There are no unfulfilled conditions and no other contingencies attached to these grants.

7. Analysis of raising funds

	2023	2022
	£	£
Activities undertaken directly	61,461	42,292
Support costs	30,753	13,445
	92,214	55,737

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Activities	74,834	37,444	112,278
Play	48,755	33,711	82,466
Early Years (U5s)	9,345	4,676	14,021
Garden	80,844	40,452	121,296
Total 2023	<u>213,778</u>	<u>116,283</u>	<u>330,061</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Activities	79,965	25,422	105,387
Play	46,961	31,418	78,379
Early Years (U5s)	7,643	2,430	10,073
Garden	69,413	45,121	114,534
<i>Total 2022</i>	<u>203,982</u>	<u>104,391</u>	<u>308,373</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Support costs

	2023	2022
	£	£
Rent and rates	12,911	13,324
Repairs and maintenance	11,786	16,674
Legal and professional fees	11,025	15,681
Cleaning	4,295	2,009
Insurance	5,786	4,079
Other expenses	9,514	6,415
Governance costs	7,295	6,543
Wages and salaries	73,697	44,486
Other staff related costs	6,342	2,666
Depreciation	4,385	5,959
	<u>147,036</u>	<u>117,836</u>

10. Governance costs

	2023	2022
	£	£
Independent examiners' remuneration - current year	4,080	4,080
Independent examiners' remuneration - taxation services	1,200	-
Independent examiners' remuneration - over-accrual of prior year fee	(420)	-
Independent examiners' remuneration - other services	360	420
Wages and salaries	2,075	2,043
	<u>7,295</u>	<u>6,543</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Staff costs

	2023	<i>2022</i>
	£	<i>£</i>
Wages and salaries	261,037	<i>222,348</i>
Social security costs	13,168	<i>11,599</i>
Contribution to defined contribution pension schemes	5,829	<i>5,065</i>
	280,034	<i>239,012</i>

During the year, ex-gratia termination payments of £28,000 (2022: £Nil) were paid to one (2022: Nil) members of staff.

The average number of persons employed by the Charity during the year was as follows:

	2023	<i>2022</i>
	No.	<i>No.</i>
Employees	13	<i>15</i>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits received by Key Management Personnel was £41,495 (2022: £40,855). The Charity considers its Key Management Personnel to comprise:

- Council of Management
- Director

12. Council of Management's remuneration and expenses

During the year, no Council Member received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Council Member expenses have been incurred (2022 - £NIL).

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Tangible fixed assets

	Freehold property £	Early year's (U5's) extension £	Office equipment and furniture £	Site improve- ments £	Total £
Cost or valuation					
At 1 April 2022	184,199	165,843	9,903	185,072	545,017
Disposals	-	-	-	(9,570)	(9,570)
At 31 March 2023	<u>184,199</u>	<u>165,843</u>	<u>9,903</u>	<u>175,502</u>	<u>535,447</u>
Depreciation					
At 1 April 2022	184,199	98,127	9,259	181,009	472,594
Charge for the year	-	8,292	322	4,063	12,677
On disposals	-	-	-	(9,570)	(9,570)
At 31 March 2023	<u>184,199</u>	<u>106,419</u>	<u>9,581</u>	<u>175,502</u>	<u>475,701</u>
Net book value					
At 31 March 2023	<u>-</u>	<u>59,424</u>	<u>322</u>	<u>-</u>	<u>59,746</u>
At 31 March 2022	<u>-</u>	<u>67,716</u>	<u>644</u>	<u>4,063</u>	<u>72,423</u>

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	33,394	26,566
Prepayments and accrued income	8,864	85,874
	<u>42,258</u>	<u>112,440</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	16,548	13,480
Other creditors	4,277	4,704
Accruals and deferred income	169,622	6,599
	190,447	24,783
	2023	2022
	£	£
Resources deferred during the year	162,760	-

Deferred income relates to compensation received due to disruption caused by building works on an adjacent site. The compensation is recognised in the Statement of Financial Activities on a straight line basis over the term of the building works, with £162,760 held in deferred income at the Balance Sheet date.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	204,642	311,045	(243,986)	271,701
Restricted funds				
Garden	26,976	60,658	(77,163)	10,471
Play	24,636	57,097	(58,071)	23,662
Early years	1,072	-	(1,072)	-
Other restricted grants	5,307	-	(1,337)	3,970
Activity	73,176	34,865	(40,646)	67,395
	<u>131,167</u>	<u>152,620</u>	<u>(178,289)</u>	<u>105,498</u>
Total of funds	<u><u>335,809</u></u>	<u><u>463,665</u></u>	<u><u>(422,275)</u></u>	<u><u>377,199</u></u>

Garden fund - The Calthorpe Community Garden has funders who fund certain aspects of work within the garden, including the City Bridge Trust, who fund the Volunteer Manager's salary, materials and volunteer expenses for those working on projects within the garden. The Thornton Charitable Trust covers the salary cost, expenses and capital costs for the Closed Loop programme. Mercers Charitable Trust and Independent Age cover salary and expenses for the Older People's Activity Programme. The London Community Response Fund has provided funding for additional staff to support social and therapeutic horticulture sessions.

Play fund - This relates to funding received for children's play, which covers the salary and materials for weekend and holiday play activities. The National Lottery Community Fund covers the salaries for three weekend play staff, materials and running costs.

Activity fund - This relates to funding for community activities such as LB Camden, St. Andrews Holborn, Francis Crick and the London Community Response Fund for the support and running of the Foodbank.

Early years fund - This relates to funding from the Fitzdale Trust and Postcode Community Fund for improvements to outdoor play facilities.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Unrestricted funds				
General Funds	109,040	256,113	(160,511)	204,642
Restricted funds				
Garden	46,203	73,240	(92,467)	26,976
Play	26,660	61,426	(63,450)	24,636
Early years	4,912	-	(3,840)	1,072
Other restricted grants	4,089	5,000	(3,782)	5,307
Activity	95,608	17,628	(40,060)	73,176
	<u>177,472</u>	<u>157,294</u>	<u>(203,599)</u>	<u>131,167</u>
Total of funds	<u><u>286,512</u></u>	<u><u>413,407</u></u>	<u><u>(364,110)</u></u>	<u><u>335,809</u></u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	322	59,424	59,746
Current assets	461,826	46,074	507,900
Creditors due within one year	(190,447)	-	(190,447)
Total	<u><u>271,701</u></u>	<u><u>105,498</u></u>	<u><u>377,199</u></u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	4,707	67,716	72,423
Current assets	224,718	63,451	288,169
Creditors due within one year	(24,783)	-	(24,783)
Total	<u>204,642</u>	<u>131,167</u>	<u>335,809</u>

18. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	<u>677</u>	<u>677</u>

19. Related party transactions

There were no related party transactions during the period (2022: £NIL).

Calthorpe Community Garden

England & Wales - Charity number 292578

Accounts

Registered company number: 01888351
Registered charity number: 292578

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Council of Management P Athwal
L Sander
R Champagnie, Vice Chair
M Parkes
M Chang
Anu Singh (appointed 6 April 2022)
A Miller Jones
C Emmott
N Luder, Chair

Company registered number 01888351

Charity registered number 292578

Registered office 258 - 274 Grays Inn Road
London
WC1X 8LH

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Unity Trust Plc
Nine Brindleyplace
Birmingham
B1 2JB

CCLA Investment Management Ltd
Sentor House
85 Queen Victoria Street
London
EC4V 4ET

Solicitors Russell-Cooke Solicitors
2 Putney Hill
Putney
London
SW15 6AB

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The council of management present their report together with the financial statements of the Calthorpe Community Garden (the charity) for the year ended 31 March 2022. The council of management have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The charitable company is limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 20 February 1985 (updated 2015). The members each agree to contribute £1 in the event of winding up. Any surplus remaining must be transferred to charities with similar objectives.

The council of management, who are also members of the company, administer the charity. The members receive no remuneration.

The members of the council of management are updated on a regular basis on issues of relevance to the charity. These briefings are augmented by the council members' personal research and reading.

The staff of the charity assist the council members in ensuring that they are up to date on information relevant to the charity.

The Director is appointed by the council of management to manage the day-to-day operations of the charity. Council of management meetings are held regularly and are attended by the Director.

Appointment and retirement of council members

All members of the council of management must retire at the Annual General Meeting, but all retiring members shall be eligible for re-election.

Objectives and activities

"An inner-city oasis – a community garden and centre where people grow and learn together taking care of each other and the environment". The Calthorpe Community Garden is unique in providing a one-acre back garden for the Kings Cross community that is safe and fully staffed and where all cultures can interact together.

The Calthorpe Community Garden is a ½ hectare community garden in the heart of King's Cross. The site contains an early years and community building, a flood-lit five-a-side sports pitch, polytunnels, allotments and gardens. The site demonstrates a closed-loop food cycle microsystem.

The objects and purpose of the charity, as per its Memorandum and Articles, are:

- To promote the benefit of the inhabitants of the King's Cross area without distinction of sex or of political, religious or other opinions by association of the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

- To establish or secure the establishment of a community centre, and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management, such a centre for the activities promoted by the company and its constituent bodies in furtherance of the above objects.

Achievements and performance

The period 2021/2022 was undoubtedly a challenging one as society continued its rebound from the Coronavirus pandemic of the previous year. Whilst still affected by sporadic lockdowns and varying levels of restrictions with respect to social distancing CCG was able to increasingly open and restore much of the services that had been run in the years prior to the pandemic whilst still maintaining a core of emergency programmes which included where needed continued outreach to the most vulnerable in our community. All staff, trustees and volunteers feel rightly proud of the organisations achievements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Our core services continued to receive strong usage throughout the year – including the following highlights:

- The return of our supported volunteer programme after closure during covid.
- The continued impact of our foodbank (although we hope to be able to wind down this emergency service in 2022/23).
- Hosting of a succession of major events including: Christmas market, International women's day, Day of the Dead Festival, Permaculture Festival, Harvest Festival, Defibrillator Training/Walking Football Tournament.
- A return to many face to face community projects including: Afghan refugees weekly engagement session, Bangladeshi women's allotment group, Tennis for Adults/Kids, Over 50's Walking Football, Women's Football, Over 50's Gardening group.
- CCG core services attracted nearly 1000 beneficiaries with much work done to increase capacity in the coming years.

We would particularly like to highlight our work with children of all ages; we provide a safe, educational, and supportive atmosphere to young people at critical times of their life. Of particular importance are our children's holiday and weekend play activities which offer valuable respite to families often living in overcrowded conditions.

It is important to recognize though that beyond the numbers issued here in this report CCG represents a real community of people who support each other and those around them no matter how difficult things become. Such external benefits are impossible to quantify when expressed as simply as 'attendance' or less still in pounds sterling.

Financially speaking, we have been well supported throughout the year by major grant donors who have generously supported much of our work and allowed us to continue broadly untroubled in terms of income. That said, with new expertise at staff and Board level we are now implementing modernisations across the organisation and looking to increase capacity for other revenue generating activities such as room hire. In further good news the sports pitch, a key income contributor, is quickly returning towards booking capacity as the lockdowns weaken and thus, we are very optimistic that in 2022/2023 and beyond we can be far less reliant on grant income and thus improving the stability of the organisation.

Much time has also been spent planning and building for the future with key new staff hired and new roles identified as CCG begins to adopt an organisational structure which will permit continued growth and expansion of all core services. This will include an enhanced community café which sadly remained shuttered in 2021/22 but will eventually reopen with new street facing access points and with a view to becoming a key economic provider for the institution. With our twenty-year lease and strong relationships with all key local stakeholders this period has been not only about delivery in the here and now but very much about strategizing for both the medium and long term future of the organization. We have also made much progress towards the production of a new business plan which in completion should secure the release of a substantial s106 planning award from the building work on the site adjacent to the garden. This award will be spent improving and enhancing both the building and the gardens at Calthorpe and will make the site a leading example of a community facility.

Public benefit

The management committee have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set. The charity will seek support to deliver projects that meet these aims and objectives by raising funds in the communities we operate in, and by seeking supporters who share these aims and objectives. All activities have been undertaken to further the charity's public benefit.

Financial review

Total income for the year was £413,407 (2021: £440,558). Expenditure was £364,110 (2021: £340,339). Net income for the year was £49,297 (2021: net income of £100,219).

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

The Calthorpe Project holds free reserves to enable it to develop new services on a pilot basis or when there are urgent needs for services, to meet timing variations in income or unforeseen expenditure, and to provide for contingencies. The council of management regularly reviews the charity's need for reserves in line with guidelines issued by the Charity Commission, the operating environment prevailing at that time, and the general levels of reserves held by similar charities for this purpose.

Staff and the council of management aim to accumulate reserves equal to three months unrestricted expenditure (approximately £91,000) by fundraising for unrestricted funds. As at 31 March 2022, unrestricted funds stood at £204,642, with restricted funds of £131,167. The unrestricted reserves include amounts tied up in fixed asset balances totalling £4,707.


Risk statement

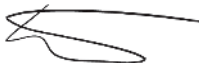
Staff and the council of management have performed a review to assess the key risks faced by the organisation and to establish ways to mitigate them. Specific plans have been put in place to deal with the key risks.

Preparation of this report

In preparing this report, the council of management have taken advantage of the small companies exemptions of the Companies Act 2006.

Approved by order of the members of the Council of Management and signed on their behalf by:

DocuSigned by:

.....
N Luder
Chair
Date: 12/12/2022


.....
C Emmott
Treasurer

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The Council of Management (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Council of Management's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council of Management to prepare financial statements for each financial year. Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

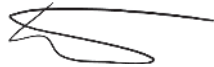
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the Council of Management and signed on its behalf by:

DocuSigned by:

.....
283ED296F09B42E.....
N Luder
Chair
Date: 12/12/2022


.....
C Emmott
Treasurer

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Council of Management of Calthorpe Community Garden Limited ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Council of Management of the Charity (and 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 Charity 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 the Charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the Charity 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.

Signed: 

Dated: 14/12/2022

Cara Miller ACCA

MHA MacIntyre Hudson, 910 The Crescent, Colchester Business Park, Essex, CO4 9YQ

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	3	47,138	5,000	52,138	161,692
Charitable activities	4	173,497	152,294	325,791	262,846
Other trading activities	5	35,466	-	35,466	15,985
Bank interest receivable		12	-	12	35
		<u>256,113</u>	<u>157,294</u>	<u>413,407</u>	<u>440,558</u>
Total income					
Expenditure on:					
Raising funds	7	51,955	3,782	55,737	58,664
Charitable activities	8	108,556	199,817	308,373	281,675
		<u>160,511</u>	<u>203,599</u>	<u>364,110</u>	<u>340,339</u>
Total expenditure					
		<u>95,602</u>	<u>(46,305)</u>	<u>49,297</u>	<u>100,219</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		109,040	177,472	286,512	186,293
Net movement in funds		95,602	(46,305)	49,297	100,219
		<u>204,642</u>	<u>131,167</u>	<u>335,809</u>	<u>286,512</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. In the prior year, of the total cost of raising funds of £58,664, £19,703 was allocated to restricted funds and £38,961 to unrestricted funds. Of the total expenditure on charitable activities of £281,675, £219,167 was allocated to restricted funds and £62,508 to unrestricted funds.

The notes on pages 9 to 23 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	72,423	85,708
		<u>72,423</u>	<u>85,708</u>
Current assets			
Debtors	14	112,440	27,621
Cash at bank and in hand		175,729	188,757
		<u>288,169</u>	<u>216,378</u>
Creditors: amounts falling due within one year	15	(24,783)	(15,574)
Net current assets		<u>263,386</u>	<u>200,804</u>
Total net assets		<u><u>335,809</u></u>	<u><u>286,512</u></u>
Charity funds			
Restricted funds	16	131,167	177,472
Unrestricted funds	16	204,642	109,040
Total funds		<u><u>335,809</u></u>	<u><u>286,512</u></u>

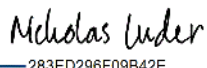
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

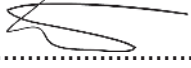
The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf:

DocuSigned by:


N Luder
 Chair
 Date: 12/12/2022



C Emmott
 Treasurer

The notes on pages 9 to 23 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Calthorpe Community Garden is a charitable company and is registered with the Charity Commission (Charity Registered Number 292578) and Registrar of Companies (Company Registration Number 01888351) in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Council Members believe that no material uncertainties exist. The Council Members have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%	Straight-line
Early year's (U5's) extension	-	5%	Straight-line
Office equipment and furniture	-	33%	Straight-line
Site improvements	-	20%	Straight-line

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- Depreciation rates for tangible fixed assets
- Allocation of support costs

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	22,138	-	22,138
Grants	25,000	5,000	30,000
	<u>47,138</u>	<u>5,000</u>	<u>52,138</u>
	<u><i>Unrestricted funds 2021 £</i></u>	<u><i>Restricted funds 2021 £</i></u>	<u><i>Total funds 2021 £</i></u>
Donations	11,202	-	11,202
Grants	124,982	25,508	150,490
	<u>136,184</u>	<u>25,508</u>	<u>161,692</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Activities	165,651	17,628	183,279
Play	-	61,426	61,426
Garden	3,768	73,240	77,008
Festival	4,078	-	4,078
	<u>173,497</u>	<u>152,294</u>	<u>325,791</u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Activities	32,209	52,304	84,513
Play	60	46,694	46,754
Garden	342	128,834	129,176
Festival	2,403	-	2,403
	<u>35,014</u>	<u>227,832</u>	<u>262,846</u>

Included within income from charitable activities is performance-related grant income of £152,044 (2021: £227,832).

5. Income from other trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Room hire	31,499	31,499	15,174
Other trading income	3,967	3,967	811
Total 2022	<u>35,466</u>	<u>35,466</u>	<u>15,985</u>
<i>Total 2021</i>	<u>15,985</u>	<u>15,985</u>	

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Grant income

	2022 £	2021 £
City Bridge Trust	52,300	76,900
Awards for All	9,408	-
Arnold Clark	1,000	-
Matrix	-	3,000
St Andrews Holborn Charity	-	19,200
The Mercers' Company	-	2,000
The National Lottery Fund	47,101	65,942
Camden Giving	2,000	8,000
London Community Foundation	-	28,820
John Lyons Charity	4,000	-
Thornton	-	22,500
Francis Crick	-	2,824
Kusuma Trust	18,940	-
Job Retention Scheme	-	41,313
Derwent	-	5,000
Fitzdale Trust	-	3,000
London Borough of Camden	30,000	40,000
Julia & Hans Rausing Trust	-	28,094
Garfield Weston	-	10,000
Tesco	970	500
Young Camden Foundation	16,325	6,260
Independent Age	-	14,969
	<u>182,044</u>	<u>378,322</u>

During the year, £30,000 was received from the London Borough of Camden (2021: £40,000) and £47,101 (2021: £65,942) was received from the BIG Lottery Fund, all of which are considered to be funding from government sources. There are no unfulfilled conditions and no other contingencies attached to these grants.

A total of £Nil (2021: £41,313) was received through the Job Retention Scheme.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of raising funds

	2022	<i>2021</i>
	£	£
Activities undertaken directly	42,292	45,839
Support costs	13,445	12,825
	55,737	58,664

8. Analysis of expenditure by activities

	Activities undertaken directly 2022	Support costs 2022	Total funds 2022
	£	£	£
Activities	79,965	25,422	105,387
Play	46,961	31,418	78,379
Early Years (U5s)	7,643	2,430	10,073
Garden	69,413	45,121	114,534
Total 2022	203,982	104,391	308,373

	<i>Activities undertaken directly 2021</i>	<i>Support costs 2021</i>	<i>Total funds 2021</i>
	£	£	£
Activities	53,711	20,541	74,252
Play	33,120	19,069	52,189
Early Years (U5s)	4,990	6,618	11,608
Garden	75,178	68,448	143,626
<i>Total 2021</i>	<i>166,999</i>	<i>114,676</i>	<i>281,675</i>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Support costs

	2022 £	2021 £
Rent and rates	13,324	8,912
Repairs and maintenance	16,674	14,720
Legal and professional fees	15,681	5,331
Cleaning	2,009	634
Insurance	4,079	3,335
Other expenses	6,415	18,508
Governance costs	6,543	6,180
Wages and salaries	44,486	59,794
Other staff related costs	2,666	2,236
Depreciation	5,959	7,851
	<u>117,836</u>	<u>127,501</u>

10. Governance costs

	2022 £	2021 £
Independent examiners' remuneration - current year	4,080	3,900
Independent examiners' remuneration - under-accrual of prior year	-	240
Independent examiners' remuneration - other services	420	-
Wages and salaries	2,043	2,040
	<u>6,543</u>	<u>6,180</u>

11. Staff costs

	2022 £	2021 £
Wages and salaries	222,348	226,286
Social security costs	11,599	11,070
Contribution to defined contribution pension schemes	5,065	4,766
	<u>239,012</u>	<u>242,122</u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Employees	15	<i>16</i>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits received by Key Management Personnel was £40,855 (2021: £40,807). The Charity considers its Key Management Personnel to comprise:

- Council of Management
- Director

12. Council of Management's remuneration and expenses

During the year, no Council Member received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Council Member expenses have been incurred (2021 - £NIL).

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Tangible fixed assets

	Freehold property £	Early year's (U5's) extension £	Office equipment and furniture £	Site improve- ments £	Total £
Cost or valuation					
At 1 April 2021	184,199	165,843	8,937	185,072	544,051
Additions	-	-	966	-	966
At 31 March 2022	<u>184,199</u>	<u>165,843</u>	<u>9,903</u>	<u>185,072</u>	<u>545,017</u>
Depreciation					
At 1 April 2021	184,199	89,835	8,937	175,372	458,343
Charge for the year	-	8,292	322	5,637	14,251
At 31 March 2022	<u>184,199</u>	<u>98,127</u>	<u>9,259</u>	<u>181,009</u>	<u>472,594</u>
Net book value					
At 31 March 2022	<u>-</u>	<u>67,716</u>	<u>644</u>	<u>4,063</u>	<u>72,423</u>
At 31 March 2021	<u>-</u>	<u>76,008</u>	<u>-</u>	<u>9,700</u>	<u>85,708</u>

14. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	26,566	24,231
Prepayments and accrued income	85,874	3,390
	<u>112,440</u>	<u>27,621</u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	13,480	6,927
Other creditors	4,704	4,076
Accruals	6,599	4,571
	<u>24,783</u>	<u>15,574</u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds	109,040	256,113	(160,511)	204,642
Restricted funds				
Garden	46,203	73,240	(92,467)	26,976
Play	26,660	61,426	(63,450)	24,636
Early years	4,912	-	(3,840)	1,072
Other restricted grants	4,089	5,000	(3,782)	5,307
Activity	95,608	17,628	(40,060)	73,176
	<u>177,472</u>	<u>157,294</u>	<u>(203,599)</u>	<u>131,167</u>
Total of funds	<u>286,512</u>	<u>413,407</u>	<u>(364,110)</u>	<u>335,809</u>

Garden fund - The Calthorpe Community Garden has funders who fund certain aspects of work within the garden, including the City Bridge Trust, who fund the Volunteer Manager's salary, materials and volunteer expenses for those working on projects within the garden. The Thornton Charitable Trust covers the salary cost, expenses and capital costs for the Closed Loop programme. Mercers Charitable Trust and Independent Age cover salary and expenses for the Older People's Activity Programme. The London Community Response Fund has provided funding for additional staff to support social and therapeutic horticulture sessions.

Play fund - This relates to funding received for children's play, which covers the salary and materials for weekend and holiday play activities. The National Lottery Community Fund covers the salaries for three weekend play staff, materials and running costs.

Activity fund - This relates to funding for community activities such as Garfield Weston for the support of Project Development, Matrix for promotion and volunteer expenses and LB Camden, St. Andrews Holborn, Francis Crick and the London Community Response Fund for the support and running of the Foodbank.

Early years fund - This relates to funding from the Fitzdale Trust and Postcode Community Fund for improvements to outdoor play facilities.

Transfers were made within the restricted funds in the prior year following a review of the restricted fund categories by Key Management Personnel, to better reflect the nature of the restrictions identified.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds	14,744	187,218	(101,469)	8,547	109,040
Restricted funds					
Garden	47,553	128,834	(122,285)	(7,899)	46,203
Play	27,009	46,694	(45,127)	(1,916)	26,660
Early years	605	-	(5,222)	9,529	4,912
Other restricted grants	11,010	25,508	(32,379)	(50)	4,089
Activity	85,372	52,304	(33,857)	(8,211)	95,608
	<u>171,549</u>	<u>253,340</u>	<u>(238,870)</u>	<u>(8,547)</u>	<u>177,472</u>
Total of funds	<u><u>186,293</u></u>	<u><u>253,340</u></u>	<u><u>(340,339)</u></u>	<u><u>-</u></u>	<u><u>286,512</u></u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,707	67,716	72,423
Current assets	224,718	63,451	288,169
Creditors due within one year	(24,783)	-	(24,783)
Total	<u><u>204,642</u></u>	<u><u>131,167</u></u>	<u><u>335,809</u></u>

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	9,700	76,008	85,708
Current assets	114,914	101,464	216,378
Creditors due within one year	(15,574)	-	(15,574)
Total	<u>109,040</u>	<u>177,472</u>	<u>286,512</u>

18. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	<u>677</u>	<u>677</u>

19. Related party transactions

There were no related party transactions during the period (2021: £NIL).

Calthorpe Community Garden

England & Wales - Charity number 292578

Accounts

CALTHORPE COMMUNITY GARDEN



ANNUAL REPORT 2021 CALENDAR

CHAIR'S REPORT

The Annual Report at Calthorpe is naturally a challenge to write; the task is to summarise the combined work of a multi-faceted, grassroots Community Charity in a succinct way whilst not omitting any of the myriad of activities, events, training, and support that is offered. It is a great pleasure as 'Interim' Chair to contribute and share with you my pride in our achievements.

This has been a challenging year, especially for the poorest in our community. As a result, Calthorpe continued with its emergency foodbank ensuring that we did not let down any of the over 100 people depending on the service. We are truly indebted to our volunteers for maintaining this service. With lockdown restrictions ending we restarted our core programmes offering a huge variety of activities for our elderly clients as well as restarting our sessions aimed at young children, many of which were added to during the summer. Our work with children is particularly important to us as it not only provides young people with a safe and positive environment to learn and play but also gives us the opportunity to educate future generations about their environment, nutrition and cooperative working. These are skills and knowledge we hope will guide them for the rest of their lives. We are extremely proud of the sports development courses we run. On any visit to Calthorpe one cannot help but be warmed by the laughter and enjoyment that pours forth from the sports area.

Beyond this there has been something much deeper driving us this year. To be able to fully reopen the garden and invite people, many of whom have been painfully isolated during the Covid-19 pandemic, has been incredible. We have all been reminded of the simple, but critical importance of protected community spaces. At Calthorpe, people of all backgrounds can come together, socialise and share experiences to benefit both physical and emotional wellbeing. These basic aspects of life at times are taken for granted; I hope one positive of our combined experience during the pandemic is we no longer do so.

As you continue through the report you will see many impressive statistics regarding our impact. The great news is our ambitious governing board and leadership team have plans to further build on this and we hope to receive ever more visits to Calthorpe as we move forward. I would like to take this opportunity to ask you, the reader, to help us to spread the word of our mission and our offerings far and wide.

Finally, a heartfelt thank you from myself and the Trustee Board to our diligent and creative staff lead by Director, Louise; our army of volunteers, donors, suppliers, supporters and above all our Users – we could not have managed any of the achievements in this report without your dedication, care and commitment.

Nicholas Luder

November 2021

<p>January</p> <p>Food bank</p> <p>We continued to run our food bank throughout 2021, providing bags of healthy, fresh food to local residents in need of support, including older people, families with young children and others in need of some extra help. We believe everyone has a right to eat healthy, nutritious food and we focus on ensuring that everyone accessing our food service is able to do so with dignity.</p> <p>Food donations were kindly provided by The Felix Project and Kentish Town Vegbox and we were able to fill the bags with fresh fruit and vegetables every week along with hot meals - and even freshly baked cake.</p> <p>As the pandemic continued to impact the physical and mental wellbeing of so many in our communities, we worked closely with Camden Council and local charities to ensure that the service provided best met the needs of local people. We worked over Christmas and New Year delivering to people's homes as the pandemic reached its peak.</p> <p>The demands posed by the pandemic meant that we needed to be flexible in working to ensure that our service was financially sustainable. This meant we had to switch from using paid workers to volunteers, who also cooked the weekly hot meals which are such an important part of our service.</p> <p>Volunteers have been at the heart of our food bank provision since we first set it up in March 2020, showing an incredible commitment to helping others and we could not have delivered the service without all of them. One of the members of our older people's group, Aldo</p>	<p>February</p> <p>Working in Partnership</p> <p>In addition to running programmes of our own, our garden is a resource for other organisations working with the community. We now have 2 schools delivering forest school activities; Hugh Myddleton Primary bringing between around 30 children each week and The St Marylebone CE School who come with a smaller group of 6. Rain or shine, the children come to investigate plants and insects in the garden, create log shelters and make camp fires. We also host Kings Cross Explorer Scouts on Thursday evening who make use of the garden and building for young people aged 14-18 to make new friends, learn something new and take part in challenging activities. On Saturday morning we host Samba Soccer School who teach football skills to children aged 4-12.</p> <p>Our Early Years facilities were home to Holborn Community Assn for 6 months, 2 mornings per week while their own premises were being rebuilt. We also hosted Nakayoshikai (Japanese Friendship Group) monthly meet up and Positive UK yoga group.</p> <p>During 2021, we welcomed back our Homeopath-in-residence, Toni Douglas-Gooden who has been offering consultations here for well over 10 years now.</p> <p>Throughout the pandemic, Kings Cross Church has continued to provide a cooked breakfast every Sunday morning to homeless people in the area. Each week around 20 people have either a take away or sit down meal here at the Calthorpe before we open us for our Children's Weekend Play Project.</p> <p>This year we welcomed the launch of a new partnership between ourselves and UCL Evaluation Exchange. We are in the process of developing new methods of evaluating the impact our services have on our members.</p>	<p>March</p> <p>Supported volunteers</p> <p>Our Social and Therapeutic horticulture sessions run throughout the year. We work in partnership with many disability and mental health service providers in Camden and further afield offering structured horticultural activities to clients they are supporting with everyday life.</p> <p>The gardening sessions are aimed at helping people interact socially in groups as well as partaking in a physical activity and learning new skills, although we understand that some are reluctant to join in with a group at first so we work one to one with them until they feel ready to work along with others.</p> <p><i>"Helps with my stress and anxiety</i> <i>"Coming here relaxes me</i> <i>"Exercise helps me manage my pain"</i> <i>"Gets me out of the house, I would just sit at home otherwise</i> <i>"I enjoy meeting people "</i></p> <p>These are some of the key phrases we hear when we ask our garden volunteers how they benefit from the gardening sessions. Nature based intervention has been shown to improve physical and mental wellbeing.</p> <p><i>"Sharon is learning to develop her fine motor skills by removing tiny seeds from seed heads to store over winter for planting in the spring. She is also removing writing from plant labels so they can be used again. She can do this herself without much support which gives her a sense of achievement.</i></p> <p><i>"The regular sessions at Calthorpe help Sharon to recognise time passing as the seasons are clearly defined in a garden and this helps with a specific autistic impairment; that of imagination. This impairment means that Sharon is unable to predict the future and so contributes to feelings of anxiety, which is why many people on the autistic spectrum have a need for things to remain the same in order to feel safe. The fact that Sharon has</i></p>
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Mazzini, stepped up to volunteer for the food bank in a way that we feel demonstrates the resilience and strength you will find in every member of our older people's group.

Aldo, who is in his 80s, originally trained as an accountant in his native Argentina and retrained as a baker when he came to the UK twenty years ago. Although he was shielding, Aldo baked cakes for the food bank every week without fail. Another of our volunteers, Susan, delivered ingredients to his home and collected the cakes so that they could be included in our weekly bags. His delicious cakes were of course everyone's favourite item, the first thing to be searched for and enjoyed. For us, it's a story of sweet love and resilience, demonstrating a commitment that we are lucky to receive from so many volunteers.

Put these stats in a box:

Between November 2020 and November 2021 we delivered 2731 grocery bags and 4186 cooked meals to 112 beneficiaries.

52 of these people were over 70 and 15 were families.

**St Andrew Holborn
Group of Charities**



been coming to the project for so many years and has worked with the same Volunteer Manager has helped to make this voluntary placement a safe space for her that she always wants to attend."

Every year our garden volunteers produce a large range of plants that we sell to visitors onsite, at community events and use to keep our own garden looking lovely all year. Volunteers learn every stage of the process and everything is grown from seed, plugs or propagated from plants in the garden.

Volunteers choose what to grow, sow seeds and care for the plants throughout the year. This year our plant sales raised £2500 that is invested back into the programme.



**April
Children's Weekend Play**

Over the past year 361 children aged 5-14 years registered with our Access to Nature Weekend Project. On average 60 children come each

**May
Compost Centre**

2021 was a significant year for the Calthorpe Closed Loop System in several ways.

**June
Hands on Hearts**

Hands on Hearts is a new community bunting project which began at the Calthorpe and is now developing a life of its own.

<p>Saturday, 40 on Sunday to take part in gardening, arts, nature watch, football, table tennis, and badminton. All activities have been outdoors and the addition of the canopy over the festival area was vital during colder, wetter days. In addition we registered 279 early years children and parents who took part in activities indoors and out in our newly upgraded early years play garden.</p> <p>This year the children grew tomatoes, onions, corn, lettuce, and beetroot and learnt about soil maintenance and composting. We participated in bird, frog and butterfly counts. Children enjoy doing leaf and bird identifications. There was lots of pond dipping learning all about frogs, newts and the insects that live at the bottom of our garden.</p> <p>One of the things that parents say they love the most about Calthorpe is the space for children to run, play, explore and use their imagination. Making camps in the woody area, sitting by a fire, toasting marshmallows or just being with their friends, doing some arts and crafts or just chatting and making new friends.</p> <p>More work than usual went into keeping the space safe by following constantly changing government guidance. Staff also became a source of emotional safety at an uncertain and disrupted time. 3 Mums spoke about the difference the team had made to them : Hawa, Marya, Hayat</p> <p><i>"The kids can play, they're safe. Michele and Niki keep a good eye. We picnic here, sometimes the kids cook. There's no other place which brings all the different aspects together and is so safe. Our children have been coming for 15yrs and have also been part of the holiday playscheme. It gives you a bit of normality during covid. They listen to Michele and she's</i></p>	<p>As a result of the work of previous years, we were able to use and promote seven different composting methods in our garden, including the traditional cold piles, a Ridan in-vessel composter and the favourite of many children - a wormery. We can manage 150 kg of organic waste every week.</p> <p>This year, with the help of Garfield Weston Foundation we achieved our long term goal and have created an Organic Waste Management Tutorial and launched our Community Compost Scheme, which includes all our knowledge about food waste management. This allows our staff, members and involved volunteers to bring their organic waste to our garden instead of throwing it away. Since working with waste can be risky in many ways, we started small and at the moment have 10 active members in the program. Our plan is to offer this knowledge and method, we have gained, to other communities, helping them to divert organic waste from landfills and working together to combat climate change.</p> <p>The participants have agreed to follow the steps we have developed for organic waste management and have agreed to sign a cooperation agreement. From the organic material collected, various textured compost is made and the participants of the program can use it not only in the community garden, but are also able to take some for using it at home.</p> <p>It is a special pleasure for us that members of our Bangladeshi community have joined our initiative and learned the basics of composting in a workshop and now they are bringing in their food waste and using the compost we produce locally. The next step of the program will be to reach out and involve an even larger audience, including educational institutions.</p> <p>Another significant event of 2021 was the start of the re-development of the new micro scale Anaerobic Digester in</p>	<p>It was borne out of the lockdown, when one of our volunteers, Helen McCormack, came to us wanting to find a way of helping our older members feel connected to the garden even if they couldn't be here in person.</p> <p>We supported her as she developed the project, asking our older members to create their own bunting flags. Our elders worked on their flags over the Winter months, putting their hands and hearts into their unique creations. Other volunteers, visitors and staff then added to the chain.</p> <p>The hands and hearts were brought together to hang in the garden in the Spring, and have been delighting their makers and visitors ever since.</p> <p>Neighbouring community organisations, Coram Fields and Holborn Community Association, are now working on their chains and we are proud to support Helen as she develops the project to grow it in Bloomsbury and beyond.</p> <p>One of our contributors, Lilian, made her flag by crocheting beautiful hearts. In August we came together to celebrate Lilian's 90th birthday and it was a joy to be able to gather together, surrounded by their beautiful creations.</p> <p>Helen says: "The Hands on Hearts project is about celebrating what we can achieve when we come together and support each other.</p> <p><i>"I think that the Calthorpe is an amazing example of that and it was the perfect place to have started the project. Mila, the older people's worker, supported me to develop the idea and bring it to life. It's been a truly beautiful thing to see the incredible work those who love the Calthorpe have created.</i></p>
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like a second parent, giving us advice and support. She's amazing. All of them are amazing. They get to know people and children, that's why we come."



our garden. The first model was installed in 2017 and the time for replacement has come. After 5 years of operation, we were able to actively participate in the development of the new model. The new setup will not only be more user-friendly but will also make our educational work more spectacular. We aim to launch the new version at the very beginning of 2022!



Garfield Weston
FOUNDATION

"The opportunity Calthorpe has given me has helped give me the confidence to develop my own initiative, which I'm very grateful for. I feel that something really special has been started at Calthorpe and it's a truly heartwarming thing to see the project grow in Bloomsbury - and I hope, beyond!"

You can find out more about the story of the chain on an Instagram account we set up to tell the story of the chain [@calthorpebunting@gmail.com](mailto:calthorpebunting@gmail.com)

To find out more about Hands on Hearts project visit: <http://handsonhearts.net/>

July
Working with older people

Much of the focus of our work is supporting older people. We provide a wide range of activities Monday to Friday plus events and celebrations throughout the year. During 2021 we welcomed a number of younger volunteers taking part in our activities and helping to support older people. Of our 152 annual beneficiaries, 118 are aged 60+ and 34 are aged 25-60. Our older peoples' groups are very intergenerational where everyone is welcome. Our work connects people from different backgrounds (Latin American, Bangladeshi, British and African), ages and abilities through shared activities and we have a strong track record of engaging vulnerable groups. We encourage and support the use of our urban community garden as a hub for social interaction, creating opportunities for volunteers to meet with people they may not normally connect with.

During the lockdown months, we kept in touch via phone calls and

August
Children's Holiday Activities & Food Programme

The school Holiday Activities & Food Programme was a busy time in the garden with our Sports Camp running throughout Easter and the month of August for primary school children who live in Camden and are eligible for free school meals.

In collaboration with the Young Camden Foundation and Camden Council, we aimed to engage 25 young people per day increasing physical activity and awareness of healthy eating. We ran various activities from football to cage cricket, table tennis plus arts and crafts. Each child received a healthy 2-course meal freshly prepared by our team of chefs. One day per week the children helped to prepare their meals. We produced a pamphlet with recipes for the meals cooked over the summer so the children could encourage parents to recreate them at home.

Our HAFP programmes engaged almost twice as many children as anticipated with an average of 40 attending daily. We are grateful to John Lyon's Charity who awarded us additional funding to

September
Harvest Festival

This year we took part in Capital Growth's 12th annual Urban Harvest. 130 people took part in the event launched by Les Levidow, Senior Research Fellow at The Open University screening short films made by participants in various community-gardens. The films stimulated a discussion about volunteers' experiences, especially getting to know different kinds of people, sharing their skills, feeling more healthy, and spreading cultivation more widely.

This was followed by an immersive workshop on the spiritual and historical journey of corn in South America that included Phaxsi Coca music and tamales making with Cecilia Cruz which won first prize as the 'Most enterprising activity'.

Members of our Bangladeshi Women's Group ran a workshop on how to make vegetable curry and lentil dahl. Thanks to Taslima and Amina for their hard work preparing food for all our guests.

Zoom meetings. We hosted many Zoom parties, including a Christmas party, where our dedicated volunteers Cecilia Cruz organised entertainment and Sagrada Familia performed live. For International Women's Day we baked scones for our older beneficiaries and delivered these to their homes.

"All these magic moments keep us a little less lonely and sane despite the circumstances".

From May we resumed most of our activities in the garden as we believe social interaction, fresh air and physical activity are key for health and well-being. We ran activities outdoors or in well ventilated rooms. We ran two food growing sessions a week that ended with a shared al fresco lunch giving participants the opportunity to chat and socialise. We increased the range of activities available, in most cases due to the kindness and talents of volunteers.

We would like to thank the following people for sharing their skills with us.

Annika Miller Jones- Tai Chi
Maria Entrena- Art classes
Gordo Irujo- soap making
Phaxsi (Jeanette Rojas), Kanti (Carlos Saldana) & Raymi (Sagrada Familia)- Guitar classes and concerts
Ana Carrasco Frutos- Meditation and tennis
Peter Bodnar- Flower arranging
Sadia Rahman- Bangladeshi women's group
Helen McCormack- Hands on Hearts bunting project

We also worked in partnership with:
Camden Adult Learning , delivering creative textile classes
Joygun Nehar, BA textil designer delivering a project entitled the Joy of Weaving.

ensure no children were excluded. With this funding we were able to run our summer programme from 12-7pm. All the activities took place outside for Covid reasons and we were lucky that the weather was kind and the rain held off. We'd like to celebrate the hard work of the staff (sports coaches and chefs) who made the HAFP programmes an amazing success and giving young people a safe and fun environment to build confidence and self esteem.



JOHN LYON'S CHARITY

**YOUNG
CAMDEN
FOUNDATION**

The sharing of recipes and food is one of the best ways of bringing people together from different cultures.

"I can show off to my friends now that I can make lentil dahl just like the restaurants, actually better".

sustain
the alliance for better food and farming



Independent
Age

Grants Fund



THE
FRANCIS
CRICK
INSTITUTE

October

Sport

It's been a rocky road back to normality in regards to sports at Calthorpe over the past year. However we have endeavoured to reopen as many of our services/sessions as possible and engaged well over 100 people in sport since March 29th when sport facilities were finally allowed to reopen. We now deliver regular weekly sessions including women's football, walking football (over 50's), football for people with disabilities, children's after school football, adult tennis sessions and partnership programmes for young people at Westminster Kingsway College.

Recently, we have begun working with Afghan families who are temporarily housed in local hotels. We run sessions twice weekly, mostly for children to give them much needed exercise away from their hotel rooms. This also gives parents time to help them settle into their new situation.

The coming year will focus more on existing partnerships such as Westminster Kingsway college, KCB and HCA. As well as developing new partnerships and engagement with local organisations with a similar ethos to ours. We're aiming to relaunch lunchtime leagues when local businesses return in the coming months.

November

Cooking and preserving

This year our weekly cooking classes have covered food preservation, foraging and healthy cooking. The classes have enabled our service users to socialise with others from a range of diverse cultures and learn together whilst having fun.

"The cooking classes have been an immense help to my mental wellbeing during this coronavirus pandemic. Jackie is an excellent tutor". 'Oh dear! What can we do without the holistic cooking classes and Jackie. It's a day we all look forward to every week. The class is both a fun place to be and cook where we share cooking and taste a variety of food across the world and share ideas about food/cooking and social activities".

We used lots of produce from the garden to make preserves and products to sell – we harvested and foraged the following : Tomatoes, herbs, wild garlic, sloe berries, rosehips, pumpkin, chard, rocket, courgette, apples, nettles etc to make our own products including – tomato and apple chutney, wild garlic pesto, piccalilli, sloe gin, sloe and apple jam, sauerkraut and rosehip syrup.

During covid we had to move some cooking classes online. We used zoom for 6 weeks to offer cooking classes to people isolating at home. Our online classes covered things like : how to preserve vine leaves and make dolmades. Other classes included - healthy cooking using jackfruit as a meat substitute, plant based burgers, using nettles in baking (nettle and lemon cake), pizza making, healthy baking etc

December (2020)

List of supporters

Over the past 12 months staff have worked with 1001 individual service users. We've recorded a total of 14,500 attendances which counts registered individuals coming a number of times and unregistered groups such as garden visitors and visiting groups. We use the Time to Spare data recording system which has a particular function for comparing where beneficiaries live with the Indices of Deprivation. The system tells us that 100% of our interactions with beneficiaries come from the 90% most deprived areas in London. We are proud of our staff team of 7.34 full-time equivalent for their hard work and dedication in support of our community (this figure doesn't take into account staff on furlough).

We are grateful to the following trusts, charities and companies who have supported us during the year.

Camden Giving
City Bridge Trust
Derwent Community Fund Tech Belt
Fitzdale Trust
Garfield Weston
Hans and Julia Rausing Trust
Independent Age
London Borough of Camden
Matrix Law
St Andrew Holborn Charity
The Francis Crick Institute
The National Lottery Community Fund
Young Camden Foundation

	DERWENT LONDON	
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We would like to thank the following Trustees for their support

Nicholas Luder Chair

Michael Parkes

Rudolph Champagne Vice Chair

Dr Marina Chang Chair (April-September)

Annika Miller Jones

Parminder Athwal

Lynne Sander

Christopher Emmott Treasurer

We would like to thank the staff team

Director: Louise Gates (ft)

Volunteer Manager: Gaven Duffy (ft)

Café/Food Bank Manager & Older People's Programme Manager: Milagros Campoy (ft)

Finance Manager: Sheila Njoku (pt)

Sports Development Manager: Ray Ansah-Adjapong (ft)

Closed Loop Manager: Katalin Patonay (pt)

Closed Loop Support: Jaqueline Nunn (pt)

Weekend Play Team: Michele Galasiak & Niki Barnett Henry & Nasmur Rahman (pt)

Early Years Educator: Joanne Shuffler (pt)

Cleaner: Luz Delia Cardona (pt)

Holiday Hub Team: Tyreek Heerah-Campbell, Lorent Bunga, Jarson Jaganathan, Jacqueline Nunn, Maria Navarrete, Carolina De Barba



@calthorpecommunitygarden



@CalthorpeCG



@calthorpecommunitygarden

Calthorpe Community Garden, 258-274 Gray's Inn Rd, London WC1X 8LH. Phone 020 7837 8019

www.calthorpecommunitygarden.org.uk

info@calthorpecommunitygarden.org.uk

Registered charity number 292578. Company number 188835

Registered company number: 01888351
Registered charity number: 292578

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

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CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT
AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Council of management	P Athwal L Sander R Champagnie, Vice Chair M Parkes M Chang S Boddy (resigned 19 August 2020) A Miller Jones C Emmott (appointed 19 August 2020) N Luder, Chair (appointed 23 September 2020) L Gray (resigned 1 April 2020)
Company registered number	01888351
Charity registered number	292578
Registered office	258 - 274 Grays Inn Road London WC1X 8LH
Director	Louise Gates
Independent Examiner	MHA MacIntyre Hudson Chartered Accountants Boundary House 4 County Place Chelmsford Essex CM2 0RE
Bankers	Unity Trust Plc Nine Brindleyplace Birmingham B1 2JB CCLA Investment Management Ltd Sentor House 85 Queen Victoria Street London EC4V 4ET
Solicitors	Russell-Cooke Solicitors 2 Putney Hill Putney London SW15 6AB

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The council of management present their report together with the financial statements of the Calthorpe Community Garden (the charity) for the year ended 31 March 2021. The council of management have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The charitable company is limited by guarantee and is governed by its Memorandum and Articles of Association adopted on 20 February 1985 (updated 2015). The members each agree to contribute £1 in the event of winding up. Any surplus remaining must be transferred to charities with similar objectives.

The council of management, who are also members of the company, administer the charity. The members receive no remuneration.

The members of the council of management are updated on a regular basis on issues of relevance to the charity. These briefings are augmented by the council members' personal research and reading.

The staff of the charity assist the council members in ensuring that they are up to date on information relevant to the charity.

The Director is appointed by the council of management to manage the day-to-day operations of the charity. Council of management meetings are held regularly and are attended by the Director. The organisational structure of the charity comprises of the following:

Council of Management (Trustees) – 8

Staff – (full time) Director, Volunteer Manager, Sports Development Manager, Food Bank & Older People's Activities Manager

Staff – (part time) Admin/Finance Manager, Bookings and Spaces Manager, Weekend Play Team, Living Lab Co-ordinator, Living Lab Support

Staff – (sessional) holiday play workers, Cleaner

Volunteers – (96 individuals, 12 corporate)

Appointment and retirement of council members

All members of the council of management must retire at the Annual General Meeting, but all retiring members shall be eligible for re-election.

Objectives and activities

"An inner-city oasis – a community garden and centre where people grow and learn together taking care of each other and the environment". The Calthorpe Community Garden is unique in providing a one-acre back garden for the Kings Cross community that is safe and fully staffed and where all cultures can interact together.

The Calthorpe Community Garden is a ½ hectare community garden in the heart of King's Cross. The site contains an early years and community building, a flood-lit five-a-side sports pitch, polytunnels, allotments and gardens. The site demonstrates a closed-loop food cycle microsystem.

The objects of the charity, as per its Memorandum and Articles, are:

- To promote the benefit of the inhabitants of the King's Cross area without distinction of sex or of political, religious or other opinions by association of the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

- To establish or secure the establishment of a community centre, and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management, such a centre for the

CALTHORPE COMMUNITY GARDEN LIMITED
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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

activities promoted by the company and its constituent bodies in furtherance of the above objects.

Achievements and performance

Recognised as an inner-city oasis, Calthorpe Community Garden brings together people of different ages, cultures, and abilities to enjoy open green space and recreational facilities. The Covid-19 pandemic of 2020/2021 was a period of upheaval and uncertainty around the world. At a local level, Calthorpe Community Garden was quick to respond to new and emerging need. When both the lockdown and subsequent social distancing and mask wearing began, we determined to continue the spirit of people supporting each other and feeling connected to a community. We moved learning online, posted downloadable resources, delivered food and seeds to doorsteps and kept in touch via e-newsletters, social media and telephone calls. Above all, we kept the garden open to enable access to green space and much needed respite from small flats.

We worked closely with the London Borough of Camden, identifying and meeting hyper-local need and joined new partnerships and collaborations including the South Camden Strategic Partnership, Food Network and the Camden Food Poverty Alliance. Revised strategic plans, risk strategies and renewed Governance and infrastructure took advantage of reduced operational pressures and enabled us to face the future with confidence.

The series of lockdowns has had a long-lasting negative effect on income generation through our own social enterprises. The cafe closed and has yet to reopen. We were unable to hire out the pitch for long periods and when offices closed and staff began working from home we lost all revenue from room hire. Regrettably we were forced to make our Bookings and Spaces Manager redundant as a result.

Fortunately, Calthorpe Community Garden benefited from Government policies aimed at supporting organisations who were providing services as part of the national coronavirus response. We received several grants from the London Community Response Fund towards core costs and the food bank. We also made use of the Coronavirus Job Retention Scheme. Once again St Andrew Holborn Charity provided their support, this time for our emergency food response. We are also grateful to The Julia and Hans Rausing Trust, Independent Age, City Bridge Trust, The National Lottery, Derwent, Camden Giving and London Borough of Camden.

Despite the challenging circumstances, Calthorpe Community Garden continued to provide services for the benefit of the residents of Kings Cross, Camden and the wider community. Our core services attracted more than 926 beneficiaries as follows:

- Children and family services – including weekend and holiday play provision, Explorer Scouts, early years and Hugh Myddleton Primary Forest School – 338.
- Social & Therapeutic Horticulture – including disabled volunteers, allotment holders, closed-loop volunteers and older volunteers – 162.
- Sports development – including football training for young people, women's football training and walking football – 207.
- Food bank – cooked 3020 meals and delivered 2000 food parcels to 66 households weekly.
- Zoom connections – weekly Zoom meetings for 43 older people unable to access the garden.
- Growing from home –delivering seeds, compost and microgreen kits via post and cargo bike - 110.

Children and family services

Our children's holiday and weekend play activities offer valuable respite to families living in overcrowded conditions. Our staff team provide activities and supervision to enable families to enjoy sport, nature and arts together. During the first 3 months of lock down, staff provided online activities and fitness videos and posted art materials to families. In July 2020 we combined our Early Years Stay & Play with our weekend programme to provide better, all round family support. We welcomed Holborn Community Association Early Years two mornings per week while their building was being renovated. Explorer Scouts run their programme from our premises on Thursday evening for young people aged 14-18 years. During August we ran a Camden Holiday

CALTHORPE COMMUNITY GARDEN LIMITED
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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Hubb sports and healthy eating programme to support families in financial difficulty during school closure.

Social & Therapeutic Horticulture

Throughout the pandemic, our garden remained open to allow vulnerable people to get much need access to green space. This was possible because a number of staff live walking distance from the garden and therefore avoided traveling by public transport. Our group programmes closed for 3 months but we supported individual gardeners following a detailed risk assessment and health and safety protocols. Our small allotment holders came according to a rota system allowing for social distancing. For those who couldn't travel to the garden, we posted or delivered seeds and compost to enable people to grow at home. We started Zoom sessions with older service users so they could still enjoy seeing their friends.

Food Bank

Sadly, we had to close our café but we plan to open it again soon. In its place, we started a food bank thanks to ongoing weekly deliveries from the Felix Project distributing food from the catering industry. We started delivering to 13 households where older people were told to self-isolate. By Christmas and New Year, we were delivering to 66 households as the number of people contracting Covid-19 reached its peak. We received funding to employ 2 cooks to create vegetarian meals using donated food and vegetables grown in the garden.

Sports Development

At the beginning of 2020 our pitch was closed to allow the fence to be moved inwards by 2.4 meters along our boundary with Eastman's Dental Hospital in preparation for the hospital demolition. By the time this work was completed, lockdown meant our pitch had to remain closed. During the periods it was open, we welcomed our weekly walking football team, women's team and our corporate evening teams.

Plans for the future

During the year Eastman's Dental Hospital, on our southern boundary, was demolished. As part of the Eastman Community Liaison Group we are kept informed on upcoming phases of the construction of the centre of excellence for UCL neuroscience. Our next opportunity is the development of a new business strategy which will identify improvements to the building and landscape and deliver new methods of income generation. This will boost delivery of our critically needed services as an asset of community value in Kings Cross.

Public benefit

The management committee have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set. The charity will seek support to deliver projects that meet these aims and objectives by raising funds in the communities we operate in, and by seeking supporters who share these aims and objectives. All activities have been undertaken to further the charity's public benefit.

Financial review

Total income for the year was £440,558 (2020: £386,752). Expenditure was £340,339 (2020: £401,968). Net income for the year was £100,219 (2020: net expenditure of £15,216).

Reserves policy

The Calthorpe Project holds free reserves to enable it to develop new services on a pilot basis or when there are urgent needs for services, to meet timing variations in income or unforeseen expenditure, and to provide for contingencies. The council of management regularly reviews the charity's need for reserves in line with guidelines issued by the Charity Commission, the operating environment prevailing at that time, and the

CALTHORPE COMMUNITY GARDEN LIMITED
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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

general levels of reserves held by similar charities for this purpose.

Staff and the council of management aim to accumulate reserves equal to three months unrestricted expenditure (approximately £100,492) by fundraising for unrestricted funds. Unrestricted funds currently stand at £109,040. The unrestricted reserves include amounts tied up in fixed asset balances totalling £9,700.


Risk statement

Staff and the council of management have performed a review to assess the key risks faced by the organisation and to establish ways to mitigate them. Specific plans have been put in place to deal with the key risks.

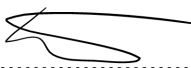
Preparation of this report

In preparing this report, the council of management have taken advantage of the small companies exemptions of the Companies Act 2006.

Approved by order of the members of the board of council of management and signed on their behalf by:

DocuSigned by:

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N Luder
Chair
Date: 3 December 2021


.....
C Emmott
Treasurer

CALTHORPE COMMUNITY GARDEN LIMITED
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STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

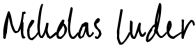
The council of management (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Council of management's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

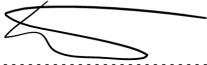
Company law requires the council of management to prepare financial statements for each financial year. Under company law, the council of management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the council of management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The council of management are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the board of council of management and signed on its behalf by:

DocuSigned by:

.....283ED296F09B42E.....
N Luder
Chair
Date: 3 December 2021


.....
C Emmott
Treasurer

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the council of management of Calthorpe Community Garden Limited ('the charity')

I report to the charity council of management on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the council of management of the charity (and 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 charity 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 the charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the charity 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.

Signed:



Dated:

8 December 2021

Cara Miller ACCA

MHA MacIntyre Hudson, Boundary House, 4 County Place, Chelmsford, Essex CM2 0RE

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	136,184	25,508	161,692	57,218
Charitable activities	4	35,014	227,832	262,846	277,058
Other trading activities	5	15,985	-	15,985	52,298
Bank interest receivable		35	-	35	178
		<u>187,218</u>	<u>253,340</u>	<u>440,558</u>	<u>386,752</u>
Total income					
Expenditure on:					
Raising funds	7	38,961	19,703	58,664	36,601
Charitable activities	8	62,508	219,167	281,675	365,367
		<u>101,469</u>	<u>238,870</u>	<u>340,339</u>	<u>401,968</u>
Total expenditure					
Net income/(expenditure)		85,749	14,470	100,219	(15,216)
Transfers between funds	16	8,547	(8,547)	-	-
		<u>94,296</u>	<u>5,923</u>	<u>100,219</u>	<u>(15,216)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		14,744	171,549	186,293	201,509
Net movement in funds		94,296	5,923	100,219	(15,216)
		<u>109,040</u>	<u>177,472</u>	<u>286,512</u>	<u>186,293</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. In the prior year, of the total cost of raising funds of £36,601, £4,060 was allocated to restricted funds and £32,541 to unrestricted funds. Of the total expenditure on charitable activities of £365,367, £164,936 was allocated to restricted funds and £200,431 to unrestricted funds.

The notes on pages 10 to 24 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 01888351

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	85,708	101,851
		85,708	101,851
Current assets			
Debtors	14	27,621	26,853
Cash at bank and in hand		188,757	80,414
		216,378	107,267
Creditors: amounts falling due within one year	15	(15,574)	(22,825)
Net current assets		200,804	84,442
Total net assets		286,512	186,293
Charity funds			
Restricted funds	16	177,472	171,549
Unrestricted funds	16	109,040	14,744
Total funds		286,512	186,293

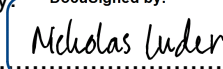
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The council of management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.


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

The financial statements were approved and authorised for issue by the council of management and signed on their behalf by:

DocuSigned by:

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N Luder
 Chair

Date: 3 December 2021


 C Emmott
 Treasurer

The notes on pages 10 to 24 form part of these financial statements.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Calthorpe Community Garden is a charitable company and is registered with the Charity Commission (Charity Registered Number 292578) and Registrar of Companies (Company Registration Number 01888351) in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity information on page 1 of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Council Members believe that no material uncertainties exist, including the impact of COVID-19. The Council Members have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CALTHORPE COMMUNITY GARDEN LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%	Straight-line
Early year's (U5's) extension	-	5%	Straight-line
Office equipment and furniture	-	33%	Straight-line
Site improvements	-	20%	Straight-line

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 14. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors and accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 15. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.14 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- Depreciation rates for tangible fixed assets
- Allocation of support costs

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	11,202	-	11,202
Grants	124,982	25,508	150,490
	<u>136,184</u>	<u>25,508</u>	<u>161,692</u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	20,218	10,000	30,218
Grants	25,000	2,000	27,000
	<u>45,218</u>	<u>12,000</u>	<u>57,218</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Activities	32,209	52,304	84,513
Play	60	46,694	46,754
Early Years (U5s)	-	-	-
Garden	342	128,834	129,176
Festival	2,403	-	2,403
	<u>35,014</u>	<u>227,832</u>	<u>262,846</u>

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Activities	60,818	12,368	73,186
Play	25	44,447	44,472
Early Years (U5s)	510	2,000	2,510
Garden	50,116	93,256	143,372
Festival	13,518	-	13,518
	<u>124,987</u>	<u>152,071</u>	<u>277,058</u>

Included within income from charitable activities is grant income of £227,832 (2020: £131,128).

5. Income from other trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Room hire	15,174	15,174	46,465
Facilities hire	811	811	5,833
Total 2021	<u>15,985</u>	<u>15,985</u>	<u>52,298</u>
<i>Total 2020</i>	<u>52,298</u>	<u>52,298</u>	

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Grant income

	2021 £	2020 £
City Bridge Trust	76,900	37,725
Greater London Authority	-	1,687
John Lyon's Charity	-	4,000
Matrix	3,000	3,000
St Andrews Holborn Charity	19,200	500
The Mercers' Company	2,000	31,401
The National Lottery Fund	65,942	39,947
Camden Giving	8,000	1,000
London Community Foundation	28,820	10,000
Bromfield Educational Charity	-	2,000
Thornton	22,500	22,500
Francis Crick	2,824	3,000
Positively UK	-	1,368
Job Retention Scheme	41,313	-
Derwent	5,000	-
Fitzdale Trust	3,000	-
London Borough of Camden	40,000	-
Julia & Hans Rausing Trust	28,094	-
Garfield Weston	10,000	-
Tesco	500	-
Young Camden Foundation	6,260	-
Independent Age	14,969	-
	<u>378,322</u>	<u>158,128</u>

During the year, £Nil (2020: £1,687) was received from Greater London Authority, £40,000 from the London Borough of Camden and £65,942 (2020: £39,947) was received from the BIG Lottery Fund, all of which are considered to be funding from government sources. There are no unfulfilled conditions and no other contingencies attached to these grants.

A total of £41,313 (2020: £Nil) was also received through the Job Retention Scheme.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of raising funds

	2021	<i>2020</i>
	£	£
Activities undertaken directly	45,839	28,712
Support costs	12,825	7,889
	58,664	<i>36,601</i>

8. Analysis of expenditure by activities

	Activities undertaken directly 2021	Support costs 2021	Total funds 2021
	£	£	£
Activities	53,711	20,541	74,252
Play	33,120	19,069	52,189
Early Years (U5s)	4,990	6,618	11,608
Garden	75,178	68,448	143,626
Total 2021	166,999	114,676	281,675

	<i>Activities undertaken directly 2020</i>	<i>Support costs 2020</i>	<i>Total funds 2020</i>
	£	£	£
Activities	46,850	20,612	67,462
Play	34,149	22,887	57,036
Early Years (U5s)	9,445	6,638	16,083
Garden	122,523	79,006	201,529
Festival	21,600	1,657	23,257
<i>Total 2020</i>	<i>234,567</i>	<i>130,800</i>	<i>365,367</i>

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NOTES TO THE FINANCIAL STATEMENTS
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9. Support costs

	2021 £	2020 £
Rent and rates	8,912	14,272
Repairs and maintenance	14,720	11,618
Legal and professional fees	5,331	2,664
Cleaning	634	4,836
Insurance	3,335	2,834
Other expenses	18,508	15,906
Governance costs	6,180	7,854
Wages and salaries	59,794	64,760
Other staff related costs	2,236	3,790
Depreciation	7,851	10,155
	<u>127,501</u>	<u>138,689</u>

10. Governance costs

	2021 £	2020 £
Independent examiners' remuneration - current year	3,900	5,760
Independent examiners' remuneration - under-accrual of prior year	240	-
Wages and salaries	2,040	2,094
	<u>6,180</u>	<u>7,854</u>

11. Staff costs

	2021 £	2020 £
Wages and salaries	226,286	239,916
Social security costs	11,070	12,899
Contribution to defined contribution pension schemes	4,766	5,063
	<u>242,122</u>	<u>257,878</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Employees	16	20

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of employee benefits received by Key Management Personnel was £40,807 (2020: £41,881). The Charity considers its Key Management Personnel to comprise:

- Council of Management
- Director

12. Council of management's remuneration and expenses

During the year, no Council Member received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no council member expenses have been incurred (2020 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Tangible fixed assets

	Freehold property £	Early year's (U5's) extension £	Office equipment and furniture £	Site improve- ments £	Total £
Cost or valuation					
At 1 April 2020	184,199	165,843	8,937	185,072	544,051
At 31 March 2021	<u>184,199</u>	<u>165,843</u>	<u>8,937</u>	<u>185,072</u>	<u>544,051</u>
Depreciation					
At 1 April 2020	184,199	81,543	8,937	167,521	442,200
Charge for the year	-	8,292	-	7,851	16,143
At 31 March 2021	<u>184,199</u>	<u>89,835</u>	<u>8,937</u>	<u>175,372</u>	<u>458,343</u>
Net book value					
At 31 March 2021	<u>-</u>	<u>76,008</u>	<u>-</u>	<u>9,700</u>	<u>85,708</u>
At 31 March 2020	<u>-</u>	<u>84,300</u>	<u>-</u>	<u>17,551</u>	<u>101,851</u>

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	24,231	5,112
Other debtors	-	18,807
Prepayments and accrued income	3,390	2,934
	<u>27,621</u>	<u>26,853</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Trade creditors	6,927	<i>9,488</i>
Other creditors	4,076	<i>4,532</i>
Accruals	4,571	<i>8,805</i>
	15,574	<i>22,825</i>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	14,744	187,218	(101,469)	8,547	109,040
Restricted funds					
Garden	47,553	128,834	(122,285)	(7,899)	46,203
Play	27,009	46,694	(45,127)	(1,916)	26,660
Early years	605	-	(5,222)	9,529	4,912
Other restricted grants	11,010	25,508	(32,379)	(50)	4,089
Activity	85,372	52,304	(33,857)	(8,211)	95,608
	<u>171,549</u>	<u>253,340</u>	<u>(238,870)</u>	<u>(8,547)</u>	<u>177,472</u>
Total of funds	<u><u>186,293</u></u>	<u><u>440,558</u></u>	<u><u>(340,339)</u></u>	<u><u>-</u></u>	<u><u>286,512</u></u>

Garden fund - The Calthorpe Community Garden has funders who fund certain aspects of work within the garden, including the City Bridge Trust, who fund the Volunteer Manager's salary, materials and volunteer expenses for those working on projects within the garden. The Thornton Charitable Trust covers the salary cost, expenses and capital costs for the Closed Loop programme. Mercers Charitable Trust and Independent Age cover salary and expenses for the Older People's Activity Programme. The London Community Response Fund has provided funding for additional staff to support social and therapeutic horticulture sessions.

Play fund - This relates to funding received for children's play, which covers the salary and materials for weekend and holiday play activities. The National Lottery Community Fund covers the salaries for three weekend play staff, materials and running costs.

Activity fund - This relates to funding for community activities such as Garfield Weston for the support of Project Development, Matrix for promotion and volunteer expenses and LB Camden, St. Andrews Holborn, Francis Crick and the London Community Response Fund for the support and running of the Foodbank.

Early years fund - This relates to funding from the Fitzdale Trust and Postcode Community Fund for improvements to outdoor play facilities.

Transfers have been made within the restricted funds in the year following a review of the restricted fund categories by Key Management Personnel, to better reflect the nature of the restrictions identified. A transfer has also been made to unrestricted funds to recognise the proportion of depreciation relating to restricted tangible assets.

CALTHORPE COMMUNITY GARDEN LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Unrestricted funds				
General Funds	25,035	222,681	(232,972)	14,744
Restricted funds				
Garden	57,405	93,256	(103,108)	47,553
Play	20,606	44,447	(38,044)	27,009
Early years	28	2,000	(1,423)	605
Other restricted grants	3,070	12,000	(4,060)	11,010
Activity	95,365	12,368	(22,361)	85,372
	<u>176,474</u>	<u>164,071</u>	<u>(168,996)</u>	<u>171,549</u>
Total of funds	<u><u>201,509</u></u>	<u><u>164,071</u></u>	<u><u>(401,968)</u></u>	<u><u>186,293</u></u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	9,700	76,008	85,708
Current assets	145,265	101,464	246,729
Creditors due within one year	(45,925)	-	(45,925)
Total	<u><u>109,040</u></u>	<u><u>177,472</u></u>	<u><u>286,512</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	17,551	84,300	101,851
Current assets	20,018	87,249	107,267
Creditors due within one year	(22,825)	-	(22,825)
Total	<u>14,744</u>	<u>171,549</u>	<u>186,293</u>

18. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	<u>677</u>	<u>677</u>

19. Related party transactions

There were no related party transactions during the period (2020: £NIL).

CALTHORPE COMMUNITY GARDEN LIMITED (A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

**Independent examiner's report to the council of management of
Calthorpe Community Garden**

Limited ('the charity')

I report to the charity council of management on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the council of management of the charity (and 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 charity 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 the charity's accounts 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

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. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 in any material respect:

1. accounting records were not kept in respect of the charity 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.

Signed: Cara Miller
December 2021

Dated: 8

Cara Miller ACCA

MHA MacIntyre Hudson, Boundary House, 4 County Place, Chelmsford, Essex
CM2 0RE