

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation

Charity number 1169500

Trustees' annual report for the year ended 5 April 2022

The trustees present their report and financial statement for the year ended 5 April 2022.

Forest Gate Community Garden ('FGCG' or 'the charity') is a charitable incorporated organisation whose principal address is 72B Hampton Road, London, E7 0NU.

Objectives of the charity

The charity's objectives are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals residing in Forest Gate and the surrounding area who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, in particular through the facilitation of a community gardening, growing and volunteering project.

Activities

The garden is on designated housing land owned by the London Borough of Newham at 136 Earlham Grove, London, E7 9AS. FGCG's lease was renewed on 20 May 2020 for a further 5 years. At any point after the third anniversary of the renewal date, FGCG may be required to vacate the site on being given three months' notice. Should notice be given in the twelve months from the date of signature, it would have no effect on these financial statements.

The charity has no employees and to a large extent the garden is maintained and staffed by volunteer efforts. The garden is normally open to the public for free for a number of hours each week, usually over three days in summer and two days in winter. Volunteers work in small teams as Garden Hosts during these hours.

Funds raised by the charity have enabled it to obtain the services of a community gardener, who also runs free courses in gardening skills and other workshops. Grants enable the charity to obtain its necessary administrative and support services and allows it to run other courses and workshops in gardening or the arts.

Other activities held in the garden include a number of seasonal activities and celebrations. Hires by members of the public for events such as birthday parties and art classes have resumed although they are at a low level.

FGCC has continued its activities beyond the garden itself.

During the year, FGCG was able to obtain grants from the Greater London Authority and from Newham Council's Community Assembly funds to carry out various projects to improve our local area. These have included large planters in the low traffic neighbourhoods and on our local main road, greening a rather bleak local estate, and building and planting beds and at a local pedestrian bridge that was notorious for litter and domestic fly tipping. FGCG recognised income of about £33,000 for work done on these projects during the year (see 'Financial Review' below). These funds do not contain elements to meet FGCG's central and staff costs and the ongoing activities of the Garden itself are unlikely to be much affected if similar funds are not obtained in subsequent years.

Financial Review

At 6 April 2021 the charity brought forward deferred income of £24,290, being grants received in cash before it provided the specified goods or services. During the year FGCG received grants of £62,869. It recognised total grant revenue for the year of £69,616 in respect of activities carried out in the year and carried forward £27,611 net in respect of specified goods or services to be provided in subsequent years.

At 6 April 2020, the charity had deferred income of £17,473. During 2020/2021, FGCG received grants of £29,757, recognised grant revenue of £21,600 and at 5 April 2019 carried forward restricted cash of £24,290 in respect of specified goods or services to be provided in subsequent years.

As in previous years, FGCG received grants from a variety of sources, including local government (the Greater London Authority and the London Borough of Newham, particularly its Community Assembly funds), various lottery funds and private sector grants.

The revenue recognised in 2021/2022 included the following:

Community Assembly (planters for Forest Gate South)	14,084
Community Assembly (More Estate)	4,992
Other Newham grants	2,928
GLA Green Forest Gate	13,911
Big lottery 2021/2022	8,968
City Bridge Trust	1,956
Gateway Housing Association/ Crowdfunder*	5,299
Co-op 2020 and 2021	1,843
National Lottery Community Fund	1,203
Lottery Community Fund	1,844
Smaller grants (less than £1,000)	3,588

- In November 2021, FGCG received funds of £6,538 towards replacing the hoardings around the Community Garden site. The hoardings were severely damaged in February 2022 by storm Eunice. Prior to the end of the financial year, an additional £4344 was raised on Crowdfunder in order to replace the hoardings with a chain link fence. The income reflects the work done before 5 April 2022.

The fence replacement was completed in 2022/2023.

Unlike many community gardens, FGCG does not charge annual membership fees but members and supporters are encouraged to make donations. Plant sales, some of which only require donations from the buyer, and similar activities, continue to be successful. In total, these two sources raised more than in previous years (2021/2022: £6,124; 2020/2021: £3,868).

At the end of the year, the charity held cash of £43,574 (£34,496 at 5 April 2021), being unrestricted cash of £16,621 and restricted cash of £26,953 (2021: £10,381 and £24,115 respectively).

The restricted cash balance represents cash received in advance of providing the relevant activities. The charity will use these funds to meet its charitable objectives in the year to 5 April 2023 or thereafter. It included the following amounts of £1,000 and over:

City Bridge Trust	7,544
Co-op 2020 and 2021	9,839
Community Assembly Forest Gate South planters	1,916
Community Assembly Maryland	1,000
Gateway/Crowdfunder	5,583
GLA Green Forest Gate	4,033

At 6 April 2021 deferred expenditure included amounts in respect of grants given by the Co-op (£4,403), various lotteries (£10,627), the Greater London Authority (£5,944) Tesco (£1,000) and approximately £2,000 in respect of various grants from the London Borough of Newham.

In the period from the end of the financial year to the end of September 2022, the FGCG has successfully obtained a further £25,000 in grants, some of which may relate to activities in the year ended 5 April 2024.

Independent Examiner's review

As FGCG's revenue in the year exceeded £25,000, the trustees obtained an independent scrutiny of the financial statement. Accordingly, they appointed Mr Michael Webb, a member of the Chartered Institute of Public Finance and Accountancy, as Independent Examiner to carry out a review of these financial statements. The review is less in scope than an audit and does not involve forming an opinion as to whether the accounts are 'true and fair'. His report to the trustees is included in the financial statements.

The Independent Examiner has reported that no material matters have come to his attention giving him cause to believe that, in any material respect, accounting records were not kept in respect of the Trust as required by section 130 of the Act; or that the accounts do not accord with those records.

He also reported that he had come across no other matters in connection with the examination to which attention should be drawn in his report in order to enable a proper understanding of the accounts to be reached.

Going concern

Following the emergence and spread of the coronavirus, as well as its financial effects, the Trustees have considered its effects on the activities of the charity and believe there are sufficient funds available for it to continue.

The charity does not have a policy regarding the maintenance of reserves. It has been able to meet its charitable objectives through the use of volunteers, through arrangements for specific projects and services when they can be funded by grants, and donations in cash. The Trustees regularly monitor the unrestricted cash held by the charity to ensure that it is sufficient to meet its staff costs, should it be unable to obtain grants that are available to meet such costs, as well as central costs such as insurance and waste disposal, assuming that there is no grant funding available to meet such costs. The trustees will reconsider this should circumstances change.

The garden is open to visitors and volunteers whenever this is possible under the regulations and has undertaken a risk assessment, regularly updated, that addresses the practices and policies undertaken to minimise the risks of infection by those who visit the site.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell
Mr Peter Williams
Ms Hedy Richards
Mr Mark Gorman
Mr Michael Clarke
Mr Michael Adefuye (resigned 23 July 2022)
Ms Maureen Egbe (resigned and reappointed 23 July 2022)
Mr Kevin Richard Mansell
Mr David Rosenberg (appointed 23 July 2022)
Ms Georgia Lindsay
Ms Donna Stokes

At the FGCG's AGM on 10 July 2021, Michael Adefuye resigned as a Trustee and David Rosenberg was appointed. Ms Maureen Egbe retired by rotation and was reappointed by the members.

In the preparation of this report the charity trustees have had regard to the guidance issued by the Charity Commission.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



30th January 2023

Name

Date

Kerena Fussell

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities
Year ended 5 April 2022

	Year ended 5 April 2022			Year ended 5 April 2021		
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:						
Grants	60,616	-	60,616	21,600	-	21,600
Other income	-	-	-	-	-	-
Plant sales and donations	-	6,124	6,124	-	3,868	3,868
	<u>60,616</u>	<u>6,124</u>	<u>66,739</u>	<u>21,600</u>	<u>3,868</u>	<u>25,468</u>
Expenditure						
Charitable activities	58,890	-	58,890	21,866	-	21,866
General expenses	-	436	436	-	181	181
Core expenses	165	423	588	-	165	165
	<u>59,055</u>	<u>859</u>	<u>59,915</u>	<u>21,866</u>	<u>346</u>	<u>22,211</u>
Net movement in funds	1,560	5,264	6,825			3,257
Total Funds brought forward (all unrestricted)			10,381			7,124
Total funds carried forward (all unrestricted)			<u>17,205</u>			<u>10,381</u>

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Statement of financial position
Year ended 5 April 2022

05-Apr-22 5 April 2021

cash at bank	43,574	34,496
deferred expenditure	1,242	174
	<u>44,816</u>	<u>34,670</u>
Creditors		
Deferred income	27,611	24,290
Reserves	17,205	10,381
	<u>44,816</u>	<u>34,670</u>

Of the cash held of £43,574, £26,953 is restricted and £16,621 is unrestricted

Name

Date 30th January 2023



Kerena Fussell
Chair

Forest Gate Community Garden
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Notes to the financial statements

Year ended 5 April 2021

Accounting policies

The financial statements have been prepared under the historic cost convention.

Grants

Grants and donations are only included in the Statement of Financial Activities when

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

In the case of performance-related grants, income is recognised to the extent that the charity has provided the specified goods or services, which is usually as the costs of the related activities are incurred.

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Notes to the financial statements

Year ended 5 April 2022

1. Grants and donations recognised in the year

(a) Grant income

	5 April 2022	5 April 2021
Alma Street	1,415	
Aspers	279	
Big Lottery 2019/2020	8,968	7,488
Big lottery 2021/2022		576
Blooming Forest Gate		535
Carpenters	350	
City Bridge Trust	1,956	
Co-op 2020	1,017	391
Co-op 2021	827	410
community assembly FGS	14,084	
Garfield Weston		2,500
Gateway/crowdfunder	5,299	
GLA Green Forest Gate	13,911	6,850
Green Shoots	272	
Helping Hands	652	
LL More Estate	4,992	
Loss Project	1,600	
Lottery Community Fund	1,844	
National lottery community fund	1,203	1,227
Postcode lottery		540
Right to thrive	32	
Right to thrive		826
SFG training (Carpenters)	1,328	
Tesco 2021	586	257
	<u>60,616</u>	<u>21,600</u>

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Notes to the financial statements

Year ended 5 April 2022

(b) Deferred income

	5 April 2022	5 April 2021
		£
Alma Street	100	3,312
Aspers	-	1,091
Big lottery 2021/2022	456	279
City Bridge Trust	7,544	481
Co-op 2020	2,295	652
Co-op 2021	3,158	903
Community Assembly Forest Gate South plant	1,916	1,203
Community Assembly Maryland	1,000	9,424
Gateway/crowdfunder	5,583	1,000
GLA Green Forest Gate	4,033	5,944
Green Shoots	631	-
National lottery community fund	-	-
Newham conservation volunteers	481	-
Tesco 2021	414	-
Total deferred income	<u>27,611</u>	<u>24,290</u>

Grants are deferred to the extent that the specified activities have yet to be performed.

(c) Deferred Expenditure

Community Assembly More Estate	1,242	
Right to Thrive		<u>174</u>

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Notes to the financial statements
Year ended 5 April 2021

(d) Unrestricted grant income

	5 April 2022	5 April 2021
	£	£
Unrestricted grant income		
Garden Trail	-	-
Donations	2,312	825
Plant sales and garden hire	3,812	3,043
	<u>6,124</u>	<u>3,868</u>

2. Core expenses

	05-Apr-22	05-Apr-21
	£	£
<i>restricted</i>		
Public liability insurance	165	410
<i>unrestricted</i>		
Public liability insurance	410	-
LBN waste management		165
Companies House	13	13
	<u>588</u>	<u>588</u>

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Notes to the financial statements
Year ended 5 April 2022

3. Cash

	restricted £	unrestricted £	total £
At 5 April 2022	<u>26,369</u>	<u>17,205</u>	<u>43,574</u>
At 5 April 2021	<u>24,115</u>	<u>10,381</u>	<u>34,496</u>

Independent examiner's report to the trustees of the Forest Gate Community Garden CIO

I report to the trustees on my examination of the accounts of the Forest Gate Community Garden CIO (FGCG) for the year ended 5 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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:



Name: Michael Edward Webb

Relevant professional qualification or membership of professional bodies (if any):
Chartered Institute of Public Finance and Accountancy (CIPFA)

Address: 24 Albany Road, Manor Park, London E12 5BE

Date: 25th January ~~2022~~ 2023