

FOREST GATE COMMUNITY GARDEN

Charitable incorporated organisation

Charity number 1169500

Trustees' annual report for the year ended 5 April 2023

The trustees present their report and financial statement for the year ended 5 April 2023.

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 (LBN) at 136 Earlham Grove, London, E7 9AS. FGCG's lease was renewed on 20 May 2020 for a further 5 years with a break clause exercisable by LBN at any point in the final two years. LBN's Property Services confirmed on 31 August 2023 that it will not exercise the break clause in the lease before the contractual lease expiry date of 19th May 2025.

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 on Friday, Saturday and Sunday each week.. 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. Members of the public on occasion hire the garden for events such as birthday parties and art classes.

FGCC has continued its activities beyond the garden itself, although to a lesser extent than in the previous year as it has not been involved in new Community Assembly projects. Some such projects were completed during the year and revenue recognised accordingly, see Financial Review below

Financial Review

At 6 April 2022 the charity brought forward deferred income of £27,611, being grants received in cash before it provided the specified goods or services. During the year FGCG received grants of £34,386. It recognised total grant revenue of £43,596 in respect of activities carried out in the year and carried forward £17,159 net in respect of specified goods or services to be provided in subsequent years.

At 6 April 2021 the charity brought forward deferred income of £24,290. During the year FGCG received grants of £62,869. It recognised total grant revenue for the year of £60,616 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.

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

The revenue recognised in 2022/2023 included the following:

Community Assembly (Henniker Point) (1)	1,000
Community Assembly (planters for Forest Gate South) (1)	2,166
GLA (Green Forest Gate)	3,000
City Bridge Trust	9,738
Gateway Housing Association/ Crowdfunder (2)	6,548
Co-op 2020 and 2021	5,453
National Lottery Community Fund	9,950
Groundwork/Our Space	1,093
Smaller grants (less than £1,000)	4,649

1. Income of £3,166 was recognised from Newham Council's Community Assembly projects. Of this, £2,915 was received in the year ended 5 April 2022 in advance of work being done. In 2021/2022, FGCG recognised income of about £33,000 from Community Assembly projects.
2. The hoardings around the garden were severely storm damaged in February 2022 and has been replaced by a chain link fence that was completed in 2022/2023. £5,583 was brought forward at 5 April 2022 and the additional funds of £965 received in 2022/2023 came from Gift Aid on Crowdfunder donations.

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 (2022/2023: £8,433, 2021/2022: £6,124). An additional £1,182 was raised from the Garden Trail held in June 2023.

At the end of the year, the charity held cash of £47,888 (£43,574 at 5 April 2022), being unrestricted cash of £30,729 and restricted cash of £17,159 (2022: £16,621 and £26,953 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 2024 or thereafter. It included the following amounts of £1,000 and over:

City Bridge Trust	8,763
Community Assembly Forest Gate South planters	1,916
Community Assembly Maryland	1,000
GLA Green Forest Gate	2,733
Tesco 2021	1,339
Forest Gate Arts	1,055
Groundwork UK	1,000

At 6 April 2022 deferred expenditure included amounts in respect of grants given by City Bridge Trust (£7,544), the Co-op (£9,839), Gateway/Crowdfunder (£5,583), the Greater London Authority (£4,033), Tesco (£1,000) and £2,916 in respect of Community Assembly projects.

In the period from the end of the financial year to the end of December 2023, the FGCG has successfully obtained a further £20,000 in grants, some of which may relate to activities in the year ended 5 April 2025.

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.

Trustees

The trustees during the period were as follows:

Ms Kerena Fussell

Mr Peter Williams (resigned and reappointed on 29 July 2023)

Ms Hedy Richards

Mr Mark Gorman (resigned and reappointed on 29 July 2023)

Ms Maureen Egbe

Mr Kevin Richard Mansell (resigned and reappointed on 29 July 2023)

Mr David Rosenberg

Ms Georgia Lindsay

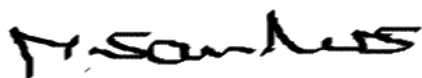
Ms Donna Stokes

Ms Myanah Saunders (appointed as a trustee on 29 July 2023 and nominated acting Chair at the AGM on that date)

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



Name Myanah Saunders

Date 30/01/2024

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Statement of financial activities
Year ended 5 April 2023

	notes	Year ended 5 April 2023			Year ended 5 April 2022			
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total	
		£	£	£	£	£	£	£
Income from:								
Grants	1(a)	43,596		43,596	60,616	-	60,616	
Other income	1(b)			-			-	
Plant sales and donations		-	9,616	9,616	-	6,124	6,124	
		<u>43,596</u>	<u>9,616</u>	<u>53,212</u>	<u>60,616</u>	<u>6,124</u>	<u>66,739</u>	
Expenditure								
Charitable activities		36,844		36,844	58,890	-	58,890	
General expenses		-	328	328	-	436	436	
Core expenses		354	-	354	165	423	588	
		<u>37,199</u>	<u>328</u>	<u>37,527</u>	<u>59,055</u>	<u>859</u>	<u>59,915</u>	
Net movement in funds	1(b)	6,397	9,288	15,686	1,560	5,264	6,825	
Total Funds brought forward (all unrestricted)				17,205			10,381	
Total funds carried forward (all unrestricted)				<u>32,891</u>			<u>17,205</u>	

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Statement of financial position
Year ended 5 April 2023

		05-Apr-23 £	05-Apr-22 £
Current assets			
cash at bank	4	47,888	43,574
deferred expenditure	2	2,161	1,242
		<u>50,049</u>	<u>44,816</u>
Creditors			
Deferred income	2	17,159	27,611
Reserves		32,890	17,205
		<u>50,049</u>	<u>44,816</u>

Of the cash held of £47,888, £17,159 is restricted and £30,729 is unrestricted

Signed on behalf of the charity's trustees

Name

M. Saunders

Myanah Saunders

Date

30/01/2024

Forest Gate Community Garden
Charitable incorporated organisation

Charity number 1169500

Notes to the financial statements

Year ended 5 April 2023

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.

Forest Gate Community Garden
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Notes to the financial statements
Year ended 5 April 2023

1. Grants and donations recognised in the year
(a) Grant income

	05/04/2023	05/04/2022
	£	£
Community Assembly Maryland Henniker Point	1,000	-
LL More Estate	8	4,992
One Newham	500	-
Evaluation Exchange	190	-
London Nature Trails	500	-
Gateway/crowdfunder	6,548	5,299
community assembly FGS	2,166	14,084
City Bridge Trust	9,738	1,956
Co-op 2020	3,158	1,017
Co-op 2021	2,295	827
GLA Green Forest Gate	3,000	13,911
Green Shoots	-	272
Heritage	631	-
National lottery community fund	9,950	1,203
Forest Gate Arts	338	-
Ashok's vision	945	-
Goundwork/our space	1,093	-
Newham conservation volunteers	481	-
Platinum Workshops	500	-
Alma Street	100	1,415
Aspers	-	279
Big Lottery 2019/2020	456	8,968
Carpenters	-	350
Helping Hands	-	652
Loss Project	-	1,600
Lottery Community Fund	-	1,844
Right to thrive	-	32
SFG training (Carpenters)	-	1,328
Tesco 2021	-	586
	<u>43,596</u>	<u>60,615</u>

Notes to the financial statements
Year ended 5 April 2023

(b) Unrestricted income

	05-Apr-23	05-Apr-22
	£	£
Unrestricted income		
Donations from Garden Trail	1,440	-
Donations at plant sales and garden celebrations, garden hire and sur	3,181	3,812
Other donations	4,995	2,312
	<u>9,616</u>	<u>6,124</u>

1(c) Grant income: net movement in restricted funds

	05-Apr-23	05-Apr-22
	£	£
The net increase in restricted funds comprises:		
contribution by grantors to administrative expenses	2,650	-
plant sales and volunteer costs	2,300	-
net surpluses less deficits on completed projects	1,447	1,560
	<u>6,397</u>	<u>1,560</u>

Contribution by grantors to administrative expenses and plant sales and volunteer costs, all included in budgets submitted to grantors, are only recognised on completion and sign off of the project.

2 Deferred income and deferred expenditure

	05-Apr-23	05-Apr-22
	£	£
Alma Street	-	100
Big lottery 2021/2022	-	456
City Bridge Trust	8,763	7,544
Co-op 2020	-	2,295
Co-op 2021	-	3,158
Community Assembly Forest Gate South planters	-	1,916
Community Assembly Maryland	-	1,000
Gateway/crowdfunder	-	5,583
GLA Green Forest Gate	2,733	4,033
Green Shoots	-	631
Ashok's vision	463	481
Tesco 2021	1,339	414
Forest Gate Arts	1,055	-
Goundwork/our space	414	-
Spring Workshops	760	-
grow your own	500	-
Groundwork UK	1,000	-
LBN grant	132	-
Total deferred income	<u>17,159</u>	<u>27,611</u>
deferred expenditure		
Newham conservation volunteers	(169)	-
Flourish	(1,633)	-
London Catalyst 1	(159)	-
welcome project	(200)	-
Community Assembly More Estate	-	(1,242)
	<u>(2,161)</u>	<u>(1,242)</u>
	<u>14,998</u>	<u>26,369</u>

Notes to the financial statements
Year ended 5 April 2023

3. Core expenses

	05-Apr-23 £	05-Apr-22 £
restricted		
LBN waste management	-	165
water supply	120	-
Public liability insurance	290	-
unrestricted		
Public liability insurance	-	410
LBN waste management	168	-
Companies House	13	13
	<u>591</u>	<u>588</u>

4. Cash

	unrestricted £	total £
At 5 April 2023	<u>32,890</u>	<u>47,888</u>
At 5 April 2022	<u>17,205</u>	<u>43,574</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 2023.

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: 27th January 2024