

REGISTERED CHARITY NUMBER: 1155534

REPORT OF THE TRUSTEES YEAR ENDED 31 MARCH 2019 FOR THE GREEN BACKYARD

THE GREEN BACKYARD REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

They present their report with the financial statements of the charity for the period 1 April 2018 to 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair:

Jason Gearing

Secretary:

Hazel Perry

Treasurer:

Alun Williams

Heather Odling from 18 December 2018

Vice Chair:

Sophie Antonelli to July 2018

Trustees:

Mahemuda Arselani

Dr Richard Ferris

Simon Lacey

Jennifer Orrell (retired 28th January 2019)

Vanessa Pool

Lisa Roberts

CLlr Irene Walsh

Bankers

CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Website

www.thegreenbackyard.com

Charity Name and Status

The charity is called The Green Backyard and is governed by a Constitution which became effective from incorporation as a Charitable Incorporated Organisation (CIO) on 30 January 2014. The Green Backyard is registered as charity number 1155534.

Objects and Activities

The charitable purposes of The Green Backyard CIO are:

1. To develop the capacity and skills of members of socially or economically disadvantaged communities within the community of interest in such ways that they are better able to identify, and help meet, their needs and to participate more fully in society, including by:
 - A. equipping people with skills and competencies which they would not otherwise have;
 - B. realising existing skills and developing potential;
 - C. promoting people's self-confidence;
 - D. encouraging people to get involved in their community and wider society.
2. To promote sustainable development for the benefit of the public by:
 - A. the preservation, conservation and the protection of the environment and the prudent use of resources;
 - B. the promotion of sustainable means of achieving economic growth and regeneration.
 - C. the advancement of education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

The Green Backyard is a vibrant community growing project in the heart of Peterborough, which was established in 2009 and is run entirely by volunteers. From this urban space we have transformed a once derelict former allotment site into a beautiful and productive community garden that is open to everyone. We are passionate about sustainability and work to raise awareness of environmental issues by involving the community in informative, practical demonstrations and workshops. We work with many different individuals and groups, as well as various schools, businesses and other organisations from across Peterborough and beyond.

Charity governance

Trustees are elected by members at the Annual General Meeting, which is open to all members. During the period covered by this report, trustees met bi-monthly to oversee the charity, and were responsible for all operating decisions. Nominations for additional trustees may be made before the Annual General Meeting, for consideration at that meeting.

Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

Reserves

The charity held the following reserves policy during the year: to hold an unrestricted reserve equal to a minimum of three months of average expenditure, less expenditure on restricted projects for which funding is already held in the restricted reserve. It is the charity's intention to cap the unrestricted reserve at six months total expenditure.

Period of report

The report covers the charity's accounting year from 1 April 2018 to 31 March 2019.

Chair's Report (Jason Gearing)

This year could be described as a year of consolidation, as the staff we appointed last year took up the reins. We continued with our regular programme of activities, training and support on site and staffed outside events using volunteers wherever possible. Strides were made in improving the appearance of the site and fundraising, as always, was an important part of our focus. When one of our original appointees left our Vice Chair applied for the job and was appointed to replace her, thus resigning as a trustee. There were other significant changes in the trustees. We were pleased to find an excellent replacement when our treasurer decided to step aside. We are always grateful to people from the community for standing as trustees. We continue to engage committed individuals who share our values and I would take this opportunity to thank those who stood down this year for their hard work and contribution to The Green Backyard journey.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Registered office

Chauffeurs Cottage
St Peter's Road
Peterborough
PE1 1YX

Independent Examiner

Triple Bottom Line Accounting
Enterprise Centre
University of East Anglia
Norwich Research Park
Norwich
NR4 7TJ

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited Charitable Incorporated Organisation as defined by the Charities Act 2011

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Approved by order of the board of trustees on 31 January 2020 and signed on its behalf by:



.....
Jason Gearing

Chair

31/01/2020

Charity number: 1155534

The Green Backyard

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2019

The Green Backyard
Report of the Trustees
For the year ended 31 March 2019

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2019.

Responsibilities and basis of report

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

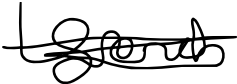
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

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 that in any material respect:

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

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.



Triple Bottom Line Accounting Limited

The Enterprise Centre
University of East Anglia
Norwich
Norfolk
NR4 7TJ

31 January 2020

The Green Backyard
Statement of Financial Activities
For the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Income and endowments from:					
Donations and legacies	2	27,056	19,000	46,056	17,136
Charitable activities	3	28,615	-	28,615	10,115
Other trading activities	4	10,887	-	10,887	2,886
Total		<u>66,558</u>	<u>19,000</u>	<u>85,558</u>	<u>30,137</u>
Expenditure on:					
Raising funds	5/6	(30,327)	(329)	(30,656)	(22,036)
Charitable activities	7/8	(25,701)	-	(25,701)	(11,582)
Other expenditure		(60)	(7,000)	(7,060)	(18,337)
Total		<u>(56,088)</u>	<u>(7,329)</u>	<u>(63,417)</u>	<u>(51,955)</u>
Transfers between funds		1,930	(1,930)	-	-
Other recognised gains/losses					
Gains/(losses) on revaluation of fixed assets		-	-	-	12,500
Net movement in funds		<u>12,400</u>	<u>9,741</u>	<u>22,141</u>	<u>(9,318)</u>
Reconciliation of funds					
Total funds brought forward		30,875	5,868	36,743	46,061
Total funds carried forward		<u>43,275</u>	<u>15,609</u>	<u>58,884</u>	<u>36,743</u>

The Green Backyard
Statement of Financial Position
As at 31 March 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	13	12,500	12,500
		<u>12,500</u>	<u>12,500</u>
Current assets			
Stocks	14	2,246	223
Cash at bank and in hand		45,841	24,020
		<u>48,087</u>	<u>24,243</u>
Creditors: amounts falling due within one year	15	(1,703)	-
Net current assets		<u>46,384</u>	<u>24,243</u>
Total assets less current liabilities		<u>58,884</u>	<u>36,743</u>
Net assets		<u>58,884</u>	<u>36,743</u>
The funds of the charity			
Restricted income funds	16	15,609	5,868
Unrestricted income funds	16	43,275	30,875
Total funds		<u>58,884</u>	<u>36,743</u>

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

.....
Jason Gearing
Trustee

31 January 2020

The Green Backyard
Notes to the Financial Statements
For the year ended 31 March 2019

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The Green Backyard 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 note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Donations received	3,956	-	3,956	4,551
Grants received	23,100	19,000	42,100	12,585
	<u>27,056</u>	<u>19,000</u>	<u>46,056</u>	<u>17,136</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

3. Income from charitable activities

	2019	2018
	£	£
Unrestricted funds		
<i>Site Maintenance</i>		
Income from charitable activities	340	-
<i>Events</i>		
Contracts	-	4,750
Other Event Income	28,275	5,365
	<u>28,275</u>	<u>10,115</u>
	<u>28,615</u>	<u>10,115</u>

4. Income earned from other activities

	2019	2018
	£	£
Unrestricted funds		
Fund raising events	955	551
Shop income	9,932	2,335
	<u>10,887</u>	<u>2,886</u>

5. Expenditure on generating donations and legacies

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Donations	14,365	329	14,694	707
Support costs	14,891	-	14,891	14,345
	<u>29,256</u>	<u>329</u>	<u>29,585</u>	<u>15,052</u>

6. Expenditure on other trading activities

	2019	2018
	£	£
Unrestricted funds		
Shop costs	358	6,984
Support costs	713	-
	<u>1,071</u>	<u>6,984</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

7. Costs of charitable activities by fund type

	2019	2018
	£	£
Unrestricted funds		
Site Maintenance	-	585
Events	952	4,352
Training	8,006	870
Support costs	16,743	5,775
	<u>25,701</u>	<u>11,582</u>

8. Costs of charitable activities by activity type

	2019	2018
	£	£
Activities undertaken directly		
Site Maintenance	16,738	6,132
Events	952	4,352
Training	8,011	1,098
	<u>25,701</u>	<u>11,582</u>

9. Analysis of support costs

	Voluntary Income	Fundraising trading	2019	2018
	£	£	£	£
Management	13,764	-	13,764	12,853
Purchases and Direct Costs	-	713	713	-
Governance costs	1,127	-	17,870	7,267
	<u>14,891</u>	<u>713</u>	<u>32,347</u>	<u>20,120</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

10. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2019	2018
	£	£
Accountancy fees	902	1,422

11. Staff costs and emoluments

Total staff costs for the year ended 31 March 2019 were:

	2019	2018
	£	£
Salaries and wages	13,764	12,853
	<u>13,764</u>	<u>12,853</u>

12. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2018
	£	£	£
Income and endowments from:			
Donations and legacies	14,551	2,585	17,136
Charitable activities	10,115	-	10,115
Other trading activities	2,886	-	2,886
Total	<u>27,552</u>	<u>2,585</u>	<u>30,137</u>
Expenditure on:			
Raising funds	(20,544)	-	(20,544)
Charitable activities	(10,997)	(585)	(11,582)
Other expenditure	(18,337)	-	(18,337)
Total	<u>(49,878)</u>	<u>(585)</u>	<u>(50,463)</u>
Transfers between funds	7,119	(7,119)	-
Other recognised gains/losses			
Gains/(losses) on revaluation of fixed assets	12,500	-	12,500
Net movement in funds	<u>(2,707)</u>	<u>(5,119)</u>	<u>(7,826)</u>
Reconciliation of funds			
Total funds brought forward	35,004	11,057	46,061
Total funds carried forward	<u>32,297</u>	<u>5,938</u>	<u>38,235</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

13. Tangible fixed assets

Cost or valuation	Land and Buildings £
At 01 April 2018	12,500
At 31 March 2019	<u>12,500</u>
Net book values	
At 31 March 2019	<u>12,500</u>
At 31 March 2018	<u>12,500</u>

14. Stocks and work in progress

	2019 £	2018 £
Stocks of raw materials	2,246	223
	<u>2,246</u>	<u>223</u>

15. Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	1,703	-
	<u>1,703</u>	<u>-</u>

16. Movement in funds

Unrestricted Funds

	Balance at 01/04/2018 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Balance at 31/03/2019 £
<i>General</i>						
General	30,875	66,558	(56,088)	1,930	-	43,275
	<u>30,875</u>	<u>66,558</u>	<u>(56,088)</u>	<u>1,930</u>	<u>-</u>	<u>43,275</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

Unrestricted Funds - Previous year

	Balance at 01/04/2017	Incoming resources	Outgoing resources	Transfers	Gains and losses	Balance at 31/03/2018
	£	£	£	£	£	£
<i>General</i>						
General	35,004	27,552	(51,300)	7,119	12,500	30,875
	<u>35,004</u>	<u>27,552</u>	<u>(51,300)</u>	<u>7,119</u>	<u>12,500</u>	<u>30,875</u>

Purpose of unrestricted Funds

General

Non specific funds used towards the maintenance of the grounds and general operations of the charity.

Restricted Funds

	Balance at 01/04/2018	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2019
	£	£	£	£	£
Awards for All	3,938	-	-	-	3,938
Comic Relief	-	7,000	(7,000)	-	-
Community Trade Up	1,930	-	-	(1,930)	-
TRU Postcode	-	12,000	(329)	-	11,671
	<u>5,868</u>	<u>19,000</u>	<u>(7,329)</u>	<u>(1,930)</u>	<u>15,609</u>

Restricted Funds - Previous year

	Balance at 01/04/2017	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2018
	£	£	£	£	£
Awards for All	3,938	-	-	-	3,938
Community Trade Up	-	2,000	(70)	-	1,930
PCC	-	585	(585)	-	-
Various Restricted	7,119	-	-	(7,119)	-
	<u>11,057</u>	<u>2,585</u>	<u>(655)</u>	<u>(7,119)</u>	<u>5,868</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

Purpose of restricted funds

Awards for All

This fund was granted to enable the charity to develop provision for a small community cafe. The issues around security of tenure and planning prevented us from delivering all of the aims of this grant immediately, and so we are holding some funds back in order to complete once these issues have been resolved.

Community Trade Up

A grant scheme to support community businesses from Power to Change and administered by the School of Social Entrepreneurs. we received a grant of up to £10k to support the growth and development of our community wholefood shop Backyard Food, with £2k as an up front grant and up to £8k available as match funding tied to increases in trading profits.

PCC

Peterborough City Council made a small grant to the charity to enable us to purchase a new and larger lawn mower for grounds maintenance.

Various Restricted

Historic funds used for various purposes related to the charity. These have no been transferred to general funds.

Comic Relief

This fund is for the recruitment of an Operations Worker. The Operations Worker is a crucial and central position, working closely with our board of trustees, but also with contractors and volunteers on the ground, and we are seeking funds to maintain this role. Over time we aim to grow our earned income to be able to cover 75% of our running costs, as we know other similar projects are able to do. It will take considerable time and effort to reach this goal, and this funding will ensure that we are able to maintain our frontline activities and keep the site open whilst these additional income streams are established.

TRU Postcode

The purpose of this fund is the building of new gates. We will be creating new gates for both our road and pedestrian accesses. The design process will be lead by a local artist, who will run workshops to involve the community in arriving at a final design, which will then be fabricated and installed. We will be using some of the funding to improve the surfacing between the entrances and the core areas of activity on site. This will ensure year round accessibility. Finally we want to improve the educational value of the site by improving internal and external signage."

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	12,500	30,775	43,275
Restricted funds			
Awards for All	-	3,938	3,938
TRU Postcode	-	11,671	11,671
	<u>12,500</u>	<u>46,384</u>	<u>58,884</u>

The Green Backyard
Notes to the Financial Statements Continued
For the year ended 31 March 2019

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	12,500	18,375	30,875
Restricted funds			
Awards for All	-	3,938	3,938
Community Trade Up	-	1,930	1,930
	<u>12,500</u>	<u>24,243</u>	<u>36,743</u>

The Green Backyard
Detailed Statement of Financial Activities
For the year ended 31 March 2019

	2019	2018
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	3,956	4,551
Grants & Contracts	42,100	12,585
	46,056	17,136
Charitable activities		
Income from charitable activities (Site Maintenance)	340	-
Contracts (Events)	-	4,750
Other Event Income (Events)	28,275	5,365
	28,615	10,115
Other trading activities		
Fund raising events	955	551
Shop income	9,932	2,335
	10,887	2,886
Total incoming resources	85,558	30,137
EXPENDITURE		
Raising donations and legacies		
Purchases and Direct Cost	(14,694)	(707)
	(14,694)	(707)
Other trading activities		
Shop costs	(358)	(6,984)
	(358)	(6,984)
Charitable activities		
Cost of direct charitable activity (Site Maintenance)	-	(585)
Event Costs (Events)	(952)	(4,352)
Teaching Costs (Training)	(8,006)	(870)
	(8,958)	(5,807)
Other		
Postage and Stationery	-	(71)
Management Costs	(7,000)	(18,206)
Bank Charges	(60)	(60)
	(7,060)	(18,337)
SUPPORT COSTS		
Management		
Management	(13,764)	(12,853)
	(13,764)	(12,853)
Purchases and Direct Costs		
Fundraising Purchases and Direct Costs	(713)	-
	(713)	-

The Green Backyard
Detailed Statement of Financial Activities Continued
For the year ended 31 March 2019

Governance costs		
Governance costs	(1,127)	(1,492)
Governance costs (Site Maintenance)	(16,738)	(5,547)
Governance costs (Training)	(5)	(228)
	<u>(17,870)</u>	<u>(7,267)</u>
Total resources expended	(63,417)	(51,955)
NET INCOME BEFORE GAINS AND LOSSES		
Other recognised gains and losses		
Gains/(loss) on revaluation of tangible fixed assets for charity's own use	-	12,500
	<u>-</u>	<u>12,500</u>
Net income before gains and losses	-	12,500
Net Income	<u>22,141</u>	<u>(9,318)</u>