



**THE GREEN BACKYARD**  
**A Charitable Incorporated Organisation**

**Annual report for the year ended 31 March 2020**

**Legal and Administrative information**

**Chair:**

Jason Gearing (resigned 8 June 2019)

**Co-Chairs:**

Vanessa Pool *from 25 June 2019*

Katy Hawkins *from 25 June 2019*

**Secretary:**

Hazel Perry (resigned 8 June 2019)

Dr Richard Ferris *from July 2019* (resigned 1 November 2019)

Becky Vince *from 11 February 2020*

**Treasurer:**

Heather Odling

**Trustees:**

Mahemuda Arselani

Lisa Roberts (resigned December 2019)

Cllr Irene Walsh (resigned 29 May 2019)

Cllr Louise Coles *from 8 June 2019*

Hannah Phillips *from 8 June 2019* (resigned 13 December 2019)

Sophie Easteal *from 20 December 2019*

Virginia Victoria

Olivia Slater *from 11 February 2020*

Charlotte Palmer *from 10 March 2020*

**Charity number:** 1155534

**Bankers:**

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

**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.

**Website:** [www.thegreenbackyard.com](http://www.thegreenbackyard.com)

## **THE GREEN BACKYARD REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020**

The trustees present their report with the financial statements of the charity for the period 1 April 2019 to 31 March 2020.

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).

### **Objects and Activities**

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

Our AGM was held on 8 June 2019.



## **Charity governance**

### **Governing document:**

The charity is controlled by its governing document, the Constitution as amended 18 March 2018, and constitutes a 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.

### **Governance:**

Trustees are elected by members at the Annual General Meeting. During the period covered by this report, trustees met bi-monthly to oversee the charity and were responsible for all operating decisions. The charity's money may only be expended on authorisation of a quorum of trustees, when that decision is recorded in the minutes.

### **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 Green Backyard is a registered charity and as such operates as a not for profit entity. Any accounting surpluses in our year-end accounts ordinarily becomes a reserve to be used for future investment in the charity's objects and activities. Reserves are not intended to be expended to support ongoing operating costs of the charity except in exceptional circumstances. As such, it is the charity's intention to cap the unrestricted reserve at six months operating expenditure, with any further surplus designated to projects that deliver our objects. This level of six months has been set to meet a potential need, such as an unexpected drop in income. This will ensure we can pay essential bills while we secure new funds. We will review this policy annually in line with the production of our accounts.



## **Chair's Report**

What a year! We have survived two break-ins thanks to a brilliant response from our staff, volunteers and the public. Key trustees and staff have left and funds we had hoped for didn't materialise. This meant we weren't able to replace staff. However, one of the many things The Green Backyard does well is to make the best use of the resources available to us. We were able to continue with our regular programme of activities on site, in particular our popular Christmas Market and the Backyard Food shop and we staffed outside events using volunteers.

The trustees decided to go back to basics and to recruit replacement trustees to fill specific skill areas. I am delighted to say that has resulted in us going into the new financial year with a strong team with specialisms that we needed and with a determination to put in the hours required to see things through.

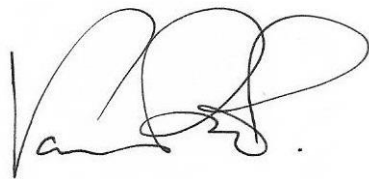
We continued our improvements to the appearance of the site and to get ready for our market garden enterprise we had rehomed the ducks and chickens.

Within a few weeks Covid-19 struck and we had to make plans to close the site to the public for lockdown.

By the end of the financial year we had been offered funding through a collaboration project growing and providing food to the local community with a small team working under Covid-19 compliant conditions and we had moved all our trustee and volunteer meetings online.

We are always grateful to people from the community for standing as trustees and for the commitment of our volunteers who share our values and we wish to thank everyone who has supported The Green Backyard in all your various ways this year. We look forward to welcoming you back to the site when we re-open.

**Approved by order of the board of trustees on 8 December 2020 and signed on its behalf by:**



Vanessa Pool  
Chair of Trustees

Charity number: 1155534

The Green Backyard

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2020

The Green Backyard  
Report of the Trustees  
For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2020.

**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

15 January 2021

The Green Backyard  
Statement of Financial Activities  
For the year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
<b>Income and endowments from:</b>					
Donations and legacies	2	24,891	10,712	35,603	46,056
Charitable activities	3	20,134	-	20,134	28,615
Other trading activities	4	16,864	-	16,864	10,887
<b>Total</b>		<b>61,889</b>	<b>10,712</b>	<b>72,601</b>	<b>85,558</b>
<b>Expenditure on:</b>					
Raising funds	5/6	(57,364)	(2,540)	(59,904)	(30,656)
Charitable activities	7/8	(18,079)	-	(18,079)	(25,701)
Other expenditure		(513)	-	(513)	(7,060)
<b>Total</b>		<b>(75,956)</b>	<b>(2,540)</b>	<b>(78,496)</b>	<b>(63,417)</b>
<b>Transfers between funds</b>		(2,000)	2,000	-	-
<b>Net movement in funds</b>		<b>(16,067)</b>	<b>10,172</b>	<b>(5,895)</b>	<b>22,141</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		43,275	15,609	58,884	36,743
<b>Total funds carried forward</b>		<b>27,208</b>	<b>25,781</b>	<b>52,989</b>	<b>58,884</b>

The Green Backyard  
Statement of Financial Position  
As at 31 March 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	13	6,250	12,500
		<u>6,250</u>	<u>12,500</u>
<b>Current assets</b>			
Stocks	14	3,132	2,246
Debtors	15	4,370	-
Cash at bank and in hand		44,762	45,841
		<u>52,264</u>	<u>48,087</u>
<b>Creditors: amounts falling due within one year</b>	16	(5,525)	(1,703)
<b>Net current assets</b>		<u>46,739</u>	<u>46,384</u>
<b>Total assets less current liabilities</b>		<u>52,989</u>	<u>58,884</u>
<b>Net assets</b>		<u>52,989</u>	<u>58,884</u>
<b>The funds of the charity</b>			
Restricted income funds	17	25,781	15,609
Unrestricted income funds	17	27,208	43,275
<b>Total funds</b>		<u>52,989</u>	<u>58,884</u>

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

.....  
Vanessa Pool  
Trustee

15 January 2021



The Green Backyard  
Notes to the Financial Statements  
For the year ended 31 March 2020

**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	2020	2019
	£	£	£	£
Donations received	4,891	-	4,891	3,956
Grants received	20,000	10,712	30,712	42,100
	<u>24,891</u>	<u>10,712</u>	<u>35,603</u>	<u>46,056</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

**3. Income from charitable activities**

	2020	2019
	£	£
<b>Unrestricted funds</b>		
<i>Site Maintenance</i>		
Income from charitable activities	320	340
<i>Events</i>		
Other Event Income	19,814	28,275
	<u>20,134</u>	<u>28,615</u>

**4. Income earned from other activities**

	2020	2019
	£	£
<b>Unrestricted funds</b>		
Fund raising events	-	955
Shop income	16,864	9,932
	<u>16,864</u>	<u>10,887</u>

**5. Expenditure on generating donations and legacies**

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Donations	12,348	2,540	14,888	14,694
Support costs	33,408	-	33,408	14,891
	<u>45,756</u>	<u>2,540</u>	<u>48,296</u>	<u>29,585</u>

**6. Expenditure on other trading activities**

	2020	2019
	£	£
<b>Unrestricted funds</b>		
Shop costs	536	358
Support costs	11,072	713
	<u>11,608</u>	<u>1,071</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

7. Costs of charitable activities by fund type

	2020	2019
	£	£
<b>Unrestricted funds</b>		
Events	420	952
Training	6,025	8,006
Support costs	11,634	16,743
	<u>18,079</u>	<u>25,701</u>

8. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2020	2019
	£	£	£	£
<b>Support costs</b>				
Site Maintenance	-	11,291	11,291	16,738
Events	420	-	420	952
Training	6,025	343	6,368	8,011
	<u>6,445</u>	<u>11,634</u>	<u>18,079</u>	<u>25,701</u>

9. Analysis of support costs

	Voluntary Income	Fundraising trading	Site Maintenance	Training
	£	£	£	£
Management	32,230	-	6,250	-
IT	-	-	-	189
Purchases and Direct Costs	-	11,072	-	-
Governance costs	1,178	-	5,041	154
	<u>33,408</u>	<u>11,072</u>	<u>11,291</u>	<u>343</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

**9. Analysis of support costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Management	38,480	13,764
IT	189	-
Purchases and Direct Costs	11,072	713
Governance costs	6,373	17,870
	<u><b>56,114</b></u>	<u><b>32,347</b></u>

**10. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	6,250	-
Accountancy fees	1,152	902

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2020 were:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries and wages	32,230	13,764
	<u><b>32,230</b></u>	<u><b>13,764</b></u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

**12. Comparative for the Statement of Financial Activities**

	Unrestricted funds	Restricted funds	2019
	£	£	£
<b>Income and endowments from:</b>			
Donations and legacies	27,056	19,000	46,056
Charitable activities	28,615	-	28,615
Other trading activities	10,887	-	10,887
<b>Total</b>	<b>66,558</b>	<b>19,000</b>	<b>85,558</b>
<b>Expenditure on:</b>			
Raising funds	(29,200)	(329)	(29,529)
Charitable activities	(25,701)	-	(25,701)
Other expenditure	(60)	(7,000)	(7,060)
<b>Total</b>	<b>(54,961)</b>	<b>(7,329)</b>	<b>(62,290)</b>
<b>Transfers between funds</b>	<b>1,930</b>	<b>(1,930)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>13,527</b>	<b>9,741</b>	<b>23,268</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	30,875	5,868	36,743
<b>Total funds carried forward</b>	<b>44,402</b>	<b>15,609</b>	<b>60,011</b>

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery £</b>
Revaluations	6,250
At 31 March 2020	<b>6,250</b>
<b>Net book values</b>	
At 31 March 2020	<b>6,250</b>

**14. Stocks and work in progress**

	2020	2019
	£	£
Stock	3,132	2,246
	<b>3,132</b>	<b>2,246</b>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

15. Debtors

	2020	2019
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	4,370	-
	<u>4,370</u>	<u>-</u>

16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	642	-
Other creditors	4,883	1,703
	<u>5,525</u>	<u>1,703</u>

17. Movement in funds

**Unrestricted Funds**

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2020
	£	£	£	£	£
<i>General</i>					
General	43,275	61,889	(75,956)	(2,000)	27,208
	<u>43,275</u>	<u>61,889</u>	<u>(75,956)</u>	<u>(2,000)</u>	<u>27,208</u>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2018	Incoming resources	Outgoing resources	Transfers	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>43,275</u>

**Purpose of unrestricted Funds**

General

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

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

**Restricted Funds**

	<b>Balance at 01/04/2019</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31/03/2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Awards for All	3,938	-	-	-	3,938
BGL	-	2,540	(2,540)	-	-
Co-Operative	-	3,172	-	-	3,172
Groundwork	-	-	-	2,000	2,000
SHED	-	5,000	-	-	5,000
TRU Postcode	11,671	-	-	-	11,671
	<u><b>15,609</b></u>	<u><b>10,712</b></u>	<u><b>(2,540)</b></u>	<u><b>2,000</b></u>	<u><b>25,781</b></u>

**Restricted Funds - Previous year**

	<b>Balance at 01/04/2018</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31/03/2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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><b>5,868</b></u>	<u><b>19,000</b></u>	<u><b>(7,329)</b></u>	<u><b>(1,930)</b></u>	<u><b>15,609</b></u>

**The Green Backyard**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2020**

**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.

**Various Restricted**

Historic funds used for various purposes related to the charity. These have not 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 led 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."

**BGL**

BGL donated funds (and volunteer time) to erect a new polytunnel on our site, to increase our food growing potential and education opportunities.

**Groundwork**

The Green Backyard was awarded a grant under the Bags of Help programme to build a toolshed suitable for use by disabled people. This will better support several of our existing volunteer groups and enable us to welcome more people into our community, and complement our accessible toilet on site, and planned site path improvements to improve access.

**Co-Operative**

We were successful in winning a grant from the Local Community Fund to improve and expand our animal enclosures (for ducks and chickens at the time). In February 2020, we received confirmation that we could reallocate this money towards a site hygiene improvements project, which was a welcome opportunity when the covid-19 pandemic hit. We were able to plan several site developments to improve onsite hygiene (toilets, handwashing etc.).

**SHED**

SHED (charity no.1185591) made a donation to The Green Backyard in response to the covid-19 pandemic to use the site in order to supply vulnerable people with raised beds to be able to feed themselves self-sufficiently. This led to a wide variety of produce being grown on site as well as plants being started off to go into the beds at recipients own homes.



The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2020

18. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	6,250	20,958	27,208
<b>Restricted funds</b>			
Awards for All	-	3,938	3,938
Co-Operative	-	3,172	3,172
Groundwork	-	2,000	2,000
SHED	-	5,000	5,000
TRU Postcode	-	11,671	11,671
	<u>6,250</u>	<u>46,739</u>	<u>52,989</u>
<b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	12,500	30,775	43,275
<b>Restricted funds</b>			
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  
Detailed Statement of Financial Activities  
For the year ended 31 March 2020

	2020	2019
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	4,891	3,956
Grants & Contracts	30,712	42,100
	<b>35,603</b>	<b>46,056</b>
<b>Charitable activities</b>		
Income from charitable activities (Site Maintenance)	320	340
Other Event Income (Events)	19,814	28,275
	<b>20,134</b>	<b>28,615</b>
<b>Other trading activities</b>		
Fund raising events	-	955
Shop income	16,864	9,932
	<b>16,864</b>	<b>10,887</b>
<b>Total incoming resources</b>	<b>72,601</b>	<b>85,558</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Purchases and Direct Cost	(14,888)	(14,694)
	<b>(14,888)</b>	<b>(14,694)</b>
<b>Other trading activities</b>		
Shop costs	(536)	(358)
	<b>(536)</b>	<b>(358)</b>
<b>Charitable activities</b>		
Event Costs (Events)	(420)	(952)
Teaching Costs (Training)	(6,025)	(8,006)
	<b>(6,445)</b>	<b>(8,958)</b>
<b>Other</b>		
Management Costs	(453)	(7,000)
Bank Charges	(60)	(60)
	<b>(513)</b>	<b>(7,060)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(32,230)	(13,764)
Management (Site Maintenance)	(6,250)	-
	<b>(38,480)</b>	<b>(13,764)</b>
<b>IT</b>		
IT (Training)	(189)	-
	<b>(189)</b>	<b>-</b>
<b>Purchases and Direct Costs</b>		
Fundraising Purchases and Direct Costs	(11,072)	(713)
	<b>(11,072)</b>	<b>(713)</b>
<b>Governance costs</b>		
Governance costs	(1,178)	(1,127)

The Green Backyard  
Detailed Statement of Financial Activities Continued  
For the year ended 31 March 2020

Governance costs (Site Maintenance)	(5,041)	(16,738)
Governance costs (Training)	(154)	(5)
	<b>(6,373)</b>	<b>(17,870)</b>
<b>Total resources expended</b>	<b>(78,496)</b>	<b>(63,417)</b>
<b>Net Expenditure</b>	<b>(5,895)</b>	<b>22,141</b>