



# TRUSTEES' ANNUAL REPORT AND ACCOUNTS

## FOR THE YEAR ENDED 31 DECEMBER 2022



Building Health, Hope and Happiness Through the Power of Nature



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# TRUSTEES' REPORT

## Chair's report

**The last year has been one of significant development and great success for Green Light Trust. Much of this is reported in this year's annual report and accounts, but I would like to take the opportunity to draw out our most significant achievements.**

We are moving closer to our strategic goal of providing access to our services for all those who need them in both Norfolk and Suffolk. We have continued to increase our presence across these two counties by, for example, securing funding of c£500k from The National Lottery Community Fund and building strategic partnerships with the National Trust and RSPB.

Back in 2018, we began introducing Participant Engagement Coordinators to work with individuals to carefully evaluate their needs and support them through every step of their recovery journey. This proved to be key to achieving tangible and long lasting benefits for our participants. I am proud to have worked with Tom Brown, our Chief Executive to create and develop this concept which now shapes everything we do. We have continued to build this team and have just appointed our first Head of Participant Engagement.

Working with the recently established NHS ICBs we have developed a model of delivery which supports progress based on each person's particular needs, thereby reducing reliance on oversubscribed public services. This helps to reduce health and social care costs, and more importantly enables these individuals to move beyond needing our support.

The development of our delivery model is based on sound data which demonstrates the transformative impact of our work. In 2022, we began work on the first stage of our digital transformation strategy, and in early 2023 we introduced a new Customer Relationship & Case Management system which is used to track, manage and support every aspect of a participant's journey. With this new tool we are able to reliably capture, measure and evidence outcomes that demonstrate impact and support our ongoing work with health, education and social care partners.



The Trustees are proud of the growing capability of the Charity. I would particularly like to recognise the work of our staff who, through their commitment enable so many people to benefit from our services, improving their mental health, with many progressing into employment or training. Indeed, up to 15% of our staff were participants who have gone on to volunteer with us and subsequently become paid employees.

This is a very exciting period for the Charity's development and we are in a strong position to fulfil a growing need in society. Our strategy for growth relies on building strong partnerships and continuing to develop scaleable staff structures, systems and processes. By continuing to innovate and increase our reach, we can continue to make a significant and demonstrable impact for many people. The next 12 months and beyond will be exciting and I look forward to seeing the charity go from strength to strength.

**Signed on behalf of the Board**

**Caroline Bixby**  
Chair of Trustees



# OUR WORK

**Our vision is: A society where everyone has equitable access to the power of nature.**

Founded in 1989 as a conservation charity, Green Light Trust (GLT) is now a leading provider in East Anglia of education and wellbeing programmes for the most disadvantaged in society; mostly those in the lowest 5% in terms of their wellbeing and integration.

Each year we support hundreds of adults, children and young people, using the environment to rebuild, reawaken and refocus their lives. We sit at the crossroads between health, education and the environment, transforming the lives of people who have been unable to get the help they need from anywhere else, whilst simultaneously improving the wild spaces we work in. We work with those who face the greatest challenges in life to help them recover, develop and be the best version of themselves.

Our participants are individuals with the highest needs, who are often the most frequent users of statutory services, especially health services. We support adults with a range of challenges, including mental health issues, substance misuse, unemployment and low skills, learning disabilities and domestic or other abuse. We also support children and young people who are unable to engage with mainstream education, training, or employment and/or who have neurodiverse conditions, learning disabilities, or behavioural challenges.

There is an abundance of evidence demonstrating a direct correlation between levels of deprivation in the UK and access to green spaces. We work with individuals with the highest and most complex needs in society, who often have the least access to the natural environment. Lack of access is not always due to proximity to green space, and can be for reasons such as disability, culture, family setup, affluence, and lifestyle.

Our programmes take place in woodlands and other wild spaces, using nature as the catalyst to engage participants in activities which are designed to address what may be missing in their lives, such as social interaction, mental wellbeing, physical exercise, purposeful activity and healthy eating. It is the person-centred and individualised care we offer that makes the critical difference to our participants.

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***“Green Light Trust have given something back to me that is more precious than anything else. Given me back my life.”***

Participant, Adult Mental Health Pathway

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Activities include: conservation, woodland management and green woodworking; building natural habitats for wildlife; wellbeing activities such as nature meditation and woodland walks and social interaction, including a campfire lunch together. This campfire lunch is often the only hot cooked meal that some participants enjoy all week and enables an easy, unforced interaction with others.

Over time, the therapeutic benefits of nature, human connection and peer support combine to increase confidence, self-esteem, practical and social skills, and improve participants' overall mental and physical wellbeing. Gradually and very subtly addressing the barriers in their lives whilst at the same time bringing back into management the woodland areas that we work in.



# CASE STUDIES

Names have been changed to protect anonymity.



## Richard's story

### Young person with an Education and Health Care Plan (EHCP)

We were first introduced to Richard, who is aged 16, when he was living with acute mental health struggles and was not in any type of education or training. Richard had lost trust in education professionals and found it impossible to attend school. He felt lost, and relied heavily on his parents, placing a strain on the whole family. Over a period of many weeks, we worked with Richard to build his confidence and trust with staff at Green Light Trust by firstly writing weekly letters to him, which he replied to, then short visits to the family home. At first, we just saw his parents during these visits whilst Richard listened from another room. Then, as he began to trust us, he ventured into the room to join in.

Richard's situation was closely monitored by several health professionals but unfortunately his mental health declined to a level where he was admitted to hospital for his own safety. We continued to write to him throughout this time and liaised with the hospital to arrange for Richard to visit our Foundry building, with a mental health nurse

to support him. This proved to be successful – Richard's trust and confidence began to grow and then, when the time was right for him to leave hospital, we were able to continue his journey to recovery by giving him a safe space to come two days a week.

A year later, Richard is now attending Green Light Trust in person and has just achieved a suite of AQA Unit Awards in subjects he is interested in. Richard needed careful and sensitive introductions into our learning environment and meeting peers his own age. This was achieved by short sessions and 1:1 support from dedicated tutors. He has slowly built up a friendship with another young person at Green Light Trust and his confidence has grown to the stage where he is considering types of employment to pursue. Richard's journey is ongoing but progressing at a speed that suits him and meets his individual needs following our ethos of person-centred practice and allowing him to steer his learning journey.



## Katherine's story

### Adult mental health participant

Katherine was at a crisis point and suffering with clinical anxiety. She described her anxiety as sheer terror, and it affected her life dramatically. Before this she was a very confident person, but the anxiety made the world shrink, she was unable to leave the bedroom and felt completely stripped of her identity.

Katherine was rushed to hospital in 2019 with a suspected stroke but was diagnosed with Transient Global Amnesia due to trauma. She didn't meet the threshold for mental health services and felt she couldn't access the support she needed. In 2021 her son became ill. Katherine suddenly became ill again herself after reducing her medication but needed to support her son; the extra pressure of wanting to support him completely broke her. This is when her GP called the Home Treatment Team (HTT) who provided her with help and support 24/7, before forwarding her to the Integrated Discharge Team (IDT), who in turn referred her to Green Light Trust.

This referral was perfect for Katherine as she loves being outside and felt she needed to keep busy and get back to socialising with others. This made her incredibly nervous to begin with, but after an initial walk around with one of our team, she instantly fell in love with the woods. Attending her first course with us in 2022 kick-started Katherine's desire to learn again. She found she had a profound interest in the environment and set to learning all she could whilst she was with us.

At the end of the first course Katherine attended she was still quite unwell. However, having now completed her third course with us, her thought at the end was that she could go swimming on a Wednesday or find another hobby to do. This was a huge moment for her and a sign of how far she had come on her recovery journey.

Green Light Trust has helped Katherine with her confidence and reminded her that there is life after illness. She has met peers with their own stories, which she describes as an incredibly supportive and humbling experience, knowing she is not alone, hearing what others have gone through, and building relationships within the group. She has enjoyed every aspect of her time with us and feels immense pride in having made things and used skills she never would have before. Katherine is now volunteering at a hospice, which she feels is a good place to continue to build her confidence and at the same time again help others.



# OUR MODEL

We know from experience, supported by data, that the longer each adult, child or young person is engaged with us, the better their personal outcome will be. In 2022 this led to us extending the duration and depth of support offered to each participant, thereby increasing their chances of being able to sustain improvements in their wellbeing and life-progress when they leave us. We evaluate the needs of every individual attending our activities, ensuring the right ratio of staff to participants is achieved. This will vary from one-to-one support through to groups of up to 12 participants supported by two members of staff.

Consequently, from 2022, we now describe the way we deliver support for our beneficiaries in terms of **Pathways** and **Development Stages**. This helps to give structure for staff and participants but also starts to provide consistency of approach to provide the best experience and outcomes for participants.



## Our four Pathways are:

### 1. Natural Alternative (NA)

This Pathway is designed to engage primary and secondary aged children who generally struggle within the school environment, often with additional and/or behavioural needs. Sessions are learner-led where they are encouraged to explore the woodland environment and learn new skills. Historically, this has been primarily funded by schools and academies, however we have recently been awarded funding through the Suffolk and North East Essex Integrated Care System (Health) for our work in Suffolk.

### 2. Adult Mental Health (AMH)

We run many different types of adult activity and typically work with adults who are facing struggle and challenge in their lives, often with low levels of wellbeing and self-esteem, coupled with mental ill health. In some cases these are designed to meet the particular circumstances of individuals e.g. women's wellbeing, or those recovering from substance abuse, or mixed groups. We create a welcoming, non-judgemental environment where people can be themselves, learn new skills and connect with their peers and with nature. This Pathway is principally funded through commissioned services and grants.

### 3. Step by Step (SBS)

This service supports adults with moderate to severe additional and behavioural needs, with some individuals requiring one-to-one support. The intervention we provide is high quality, purposeful activity for adults who have found themselves marginalised due to their disability. SBS participants get involved in woodland activities, maintenance duties on site and have time and space to express themselves through various activities in a safe environment. These activities are funded by Direct Payments and Personal Budgets via Local Authorities.

### 4. Education, Health and Care Plan (EHCP)

This Pathway is an alternative education provision for young people aged 16-25 who have an EHCP and where mainstream educational establishments are not the most suitable environment for their development. We work intensively with these young people to achieve the objectives that are important to them. Often these young people will cross over into other Pathways, such as AMH or SBS. This provision is funded by Local Authorities.



## Our Pathway Model

Each Pathway is divided into four Development Stages; the emphasis on each varies according to Pathways and individual needs. The Stages are depicted below:

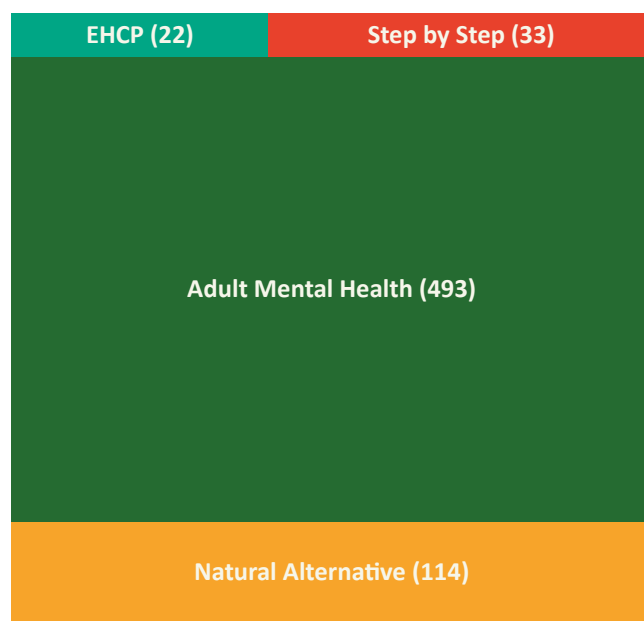
| Stage                   | Rebuild  | Support  | Enable   | Empower  |
|-------------------------|--|--|--|--|
| <b>Who benefits</b>     | High Intensity User of health services<br>Serious Mental Illness<br>Challenging behaviours | Participants who have been referred into GLT or are transitioning from Rebuild stage<br><br>Moderate mental health and wellbeing needs | Participants who have engaged in the previous stages: Rebuild & Support and are ready to move on | Supported by the PEC team and other organisations  |
| <b>Level of Support</b> | Intensive support 6-9 months   | High Support but stable 6-9 months   | Stable – light touch support until exit  | Independence<br>Re-engaging with employment and education<br>Volunteering<br>Community integration |

### Green Light Trust Intervention Pathway

#### Number of Day Sessions Delivered in 2022



#### Number of Participants Supported in 2022





## Measuring Our Impact

We recognised that we needed to improve the way we capture and analyse the beneficial impacts of our work and align evaluation models to recognised clinical methodologies. In response, we implemented a digital contact and case management system which enables us to streamline the way we administer our activities and enhances the experience for participants during their journey with us.

At the same time, we took the opportunity to review and update our standard evaluation measures. From the beginning of 2023 we started using MYCaW® (Measure Yourself Concerns and Wellbeing) for measuring wellbeing and progress for participants. For children and young people, we will use the CGAS (Children's Global Assessment Scale) to monitor progress. Both MYCaW® and CGAS are widely recognised and used methodologies amongst healthcare practitioners.

These engaging and simple to use tools allow us to sensitively monitor an individual's progress during their journey with us. From this we will be able to gather robust impact data that demonstrate the outcomes that can be achieved with the right interventions.



In 2022, we piloted the provision of intensive support to a number of adults who were inappropriately and excessively using community mental health and liaison services including the **111 Mental Health Crisis telephone helpline**.

Of the individuals referred to us, 89% actively engaged in this Pathway. To assess the impact of our intervention we compared their interactions with health and social care services for 6 months prior to referral and 6 months after their engagement with Green Light Trust, achieving the following result:

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***92% of individuals who engaged with us reduced their usage of community mental health and liaison services or reduced the frequency of calls to 111 Helpline, with 3 individuals stopping completely.***

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The impact has not only been profoundly positive for the participants involved but, importantly, it has freed up considerable capacity within the health and social care system to support others in need.

We have been able to achieve this through funding from Suffolk and North East Essex Integrated Care Board, working in partnership with Norfolk & Suffolk NHS Foundation Trust (NSFT). This has enabled us to coordinate additional wrap-around support from other partners such as Anglia Care Trust. The success of this pilot has led to Suffolk and North East Essex ICB commissioning Green Light Trust to continue for a further 3 years, with the possibility of a 5-year contract. This pilot also unlocked 12 months funding from Norfolk and Waveney ICB, to enable us to support individuals within the county.

We plan to double the number of participants accessing this programme in 2023 and are keen to continue to work with our funders and partners to expand the model.

# Achievements and Challenges

A summary of our key achievements in 2022 and the future challenges we face is set out below:

|            | Achievements  | Challenges   |
|------------|---|--|
| Our Impact | <p>We are working with people with increasingly complex problems, needing more intense intervention. This has led to the introduction of a new Pathway + Development Stage model (see above); increasing the depth and length of support and focussing on quality intervention rather than providing support to a larger number of participants over short periods.</p> <p>This approach to working with individuals for longer has also been applied to our CYP work, where we often now see children attend our NA sessions for beyond their initial one term placement. Our new EHCP service performed well and grew significantly, with participant numbers almost doubling since 2021.</p> <p>Last year we introduced Beacon CRM, a digital contact and case management system which is transforming the way work. Beacon enables us to manage every interaction with a participant during their journey with us; monitor progress and adapt support interventions accordingly. We can readily access this information to demonstrate the impact of our work, shape future services and improve the quality of reporting for funders. And as we begin to grow our supporter base, we have the tools needed to cultivate relationships with key stakeholders.</p> <p>We opened three new sites across Norfolk, increasing capacity and improving access for participants living in this area. We now operate from nine sites across Suffolk and Norfolk.</p> <p>We have secured funding for a new education building with amazing eco-credentials at Castan Wood, near Ipswich. This facility will enable us to host individuals with more complex needs at the site.</p> | <p>As we continue to develop and refine how we measure the life improvements achieved by our beneficiaries, we plan to commission independent research to understand the wider societal benefits such as reduced use of front-line health and social care services.</p> <p>We will need to continue to develop Beacon and other core IT systems and infrastructure to meet future business needs and maximise the value of this investment.</p> <p>To continue our expansion we will need to build on existing relationships with landowning partners and establish new ones beyond Suffolk and Norfolk. This includes investment in the necessary indoor facilities to support participants on all four Pathways.</p> |
| Our People | <p>Working with individuals with more complex needs has led us to create a new team of Participant Engagement Coordinators (PECs). PECs work with our beneficiaries in a pastoral role, building their trust and encouraging them to actively engage and participate in support activities. The role also involves working with delivery partners providing wrap-around support tailored to the needs of each individual.</p> <p>Working with employees, we have developed Safeguarding Champions along with a peer-reflective practice toolkit. This forms part of continuous professional development and emotional support.</p> <p>We are committed to the health and wellbeing of our people. Our staff are increasingly supporting individuals with complex challenges and behavioural issues and, in response, we provide our employees and volunteers with regular opportunities to debrief and access independent counselling.</p>  | <p>Based on our latest employee survey we know that staff find working with beneficiaries hugely rewarding; however, our challenge is to remain competitive in respect to remuneration packages in order to continue to recruit and retain high calibre staff. This is particularly acute due to the recent increase in cost of living.</p>  |






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***“Through the patience kindness and respect of the staff, my son has flourished within Green Light Trust.”***

Parent of Participant,  
Natural Alternative Pathway

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## **Our Finances**

We developed our understanding of the financial impact of the new Pathways and Development Stages. At present, our limited access to unrestricted income means that we have had to take steps to ensure all delivery activities do not operate at a loss whilst maintaining a first-rate experience for the people we support.

To build our financial resilience, as a first step, we have begun to diversify our fee income, building a strong pipeline of contracts from a variety of commissioned services. This is improving financial certainty as fees, unlike grants, are based on contracts with the opportunity for renewal.

Grants continue to play an important role in expanding our services into new geographical areas and funding core costs and organisational development. In this respect, we were successful in our bid for c£500k from the National Lottery Community fund at the end of 2022 enabling us to further develop our services in Norfolk.

A significant proportion of our voluntary and charitable income is derived from fixed term grants which fund delivery activities. In order to achieve our growth ambitions we need to generate a higher proportion of unrestricted, repeatable income to maintain reserves and fund growth.

## **Our Partnerships**

Since partners are the bedrock of what we do, we have continued to develop these relationships. Partners are critical to every stage of a participant’s journey; from point of referral, interaction at a site through to the provision of wrap-around support.

Therefore, we have been building relationships with partners in the health, social care and education sectors, landowners and other specialist service providers.

We have secured a range of gifts in kind and pro bono services from corporate supporters. Additionally, several organisations have funded team building activities for their staff, enabling them to benefit from and experience the impact of our work at first hand. Many of these staff have gone on to support us with donations and by participating in fundraising activities.

Our challenge is to ensure that we continue to develop and maintain lasting relationships with organisations and supporters that support our charitable aims.

GLT’s brand is well established and highly respected amongst existing partners and local healthcare commissioning bodies. However in order to expand our services beyond Norfolk & Suffolk and grow support, further work is needed to build the charity’s public profile.

# FUTURE PLANS

We have ambitious growth plans which will require us to continue to develop and invest in our delivery activities, people, core business systems and processes, public engagement and fundraising. To achieve this, we have identified the following key enablers:

## Impact & Engagement

### Geographic expansion

Working in partnership with existing and new landowners, we intend to expand service provision to at least five additional locations across Suffolk & Norfolk by 2025. In the longer term, the ambition is to expand our service model nationally. Over the course of the next 12-18 months we plan to commission detailed research to inform how, when and where to expand in order to reach those in greatest need of our services. As we expand service provision we will also need to establish 'hub' offices and new indoor educational facilities so that we can deliver all four Pathway programmes across these locations.

### Expanding Pathways & Increasing Accessibility:

Where practicable, we want to deliver all Pathways at all our locations; as an example, the creation of new indoor facilities at Castan Wood and other locations is instrumental as we seek to extend EHCP and Step By Step provision. We are also exploring the viability of creating products specifically designed for the corporate sector to support employee mental health and wellbeing. After the success of a project involving blind and partially sighted participants, in conjunction with Cohere Arts, we will continue to make our woodlands as accessible as possible to individuals with disabilities. We are also developing our new online nature-based programme called 'AIR', to provide remote support to beneficiaries who are unable to access activities at our woodland sites.

### Public Support & Engagement

To achieve our long-term growth plans, we are investing in an integrated marketing and communications strategy. The purpose of this is to engage key audiences, build positive brand awareness and garner long-term support from a broader range of supporters.

## People

### Organisational Capacity & Capability

As we grow it will be essential to continue to evolve the skills and experience that our people bring to the organisation. We believe in giving our people as many internal opportunities to grow and flourish as possible. We aim to enable our people to grow with us whether as beneficiaries, volunteers, staff or trustees. For example, 15% of our staff team originally joined us as participants. Where needed, we will continue to balance this by bringing in new skills and experience to enhance the existing team and meet future opportunities and challenges.

### Equality, Diversity & Inclusion

We remain focussed on achieving our vision of 'a society where everyone has access to the power of nature'. To do this we will continue to progress through our firmly established staff committee and monitoring of progress by our board of trustees.

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***"It has brought me back from rock bottom to (almost!) normal again. Green Light Trust seems a very safe space."***

Participant, Adult Mental Health Pathway

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## Finance & Funding

We will continue to evolve our financial model to ensure that we can sustainably support expansion. A key component is a funding strategy that enables us to generate diverse, scalable and repeatable sources of income; this includes voluntary, trading and charitable income. We intend to invest in a variety of fundraising methods in order to grow unrestricted income.


The next stage of our digital development plan is to audit and update core IT systems and processes to ensure that they are fit for purpose and can evolve as we grow. This includes our website, HR and finance systems.



# THANK YOU AND ACKNOWLEDGEMENTS

We are very grateful to the following partner organisations who have provided financial, pro bono and in-kind support to the Charity during 2022






## Grants and Trust Funders

-  ALA Green Charitable Trust
-  CAF Bank
-  The De Vitre Trust
-  The D'Oyly Carte Charitable trust
-  The Ernest Cook Trust
-  The Frank Jackson Foundation
-  The Heritage Lottery Fund
-  The Linbury Trust
-  The Lord Belstead Charitable Trust
-  The National Lottery Community Fund
-  Natural England
-  Norfolk Community Foundation
-  Norfolk County Council
-  The Peter Sowerby Foundation
-  Suffolk Community Foundation
-  Suffolk County Council
-  Tuixen Foundation

## Corporate supporters

-  Barenbrug UK Ltd
-  Birketts LLP
-  Gascoynes Ltd
-  Notcutts Ltd
-  Videndum plc

## Partners (provision of sites)

-  National Trust
-  RSPB
-  Suffolk County Council
-  West Suffolk Council
-  The Suffolk Agricultural Association



# GOVERNANCE

## Objectives, activities and public benefit

The objects of the Charity were revised during the year to more accurately reflect our work. The objects, for public benefit, are to:

- protect, promote and improve peoples' physical and mental health, working directly and in partnership with other organisations to ensure everyone can benefit from engaging with the natural world;
- advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;
- advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people; and
- promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through the creation, restoration and conservation of woodland, wetland, grassland, school and community gardens, parks and wild space.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

In delivering against the objectives, the charitable activities support the wellbeing of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care – the idea of the environment being a useful and advantageous tool in the care of us all in society. Many health professionals and academics will confirm the merits of outdoor activities and being 'closer to nature' and the benefits this has on our wellbeing. It is this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.





The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, Companies Act 2006 and 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 published in October 2019.

## Reference and Administrative Details

|                             |  |
|-----------------------------|--|
| Registered charity name     | Green Light Trust                                  |
| Charity registration number | 1000977  |
| Company registration number | 02550866   |
| Registered office           | The Foundry, Bury Road, Lawshall, Suffolk IP29 4PJ |
| Patron                      | Mark Pendlington                                   |

## Governing Body

The Board of Trustees comprises:

| Trustee              | Board                         | Finance Committee | Governance & HR Committee    |
|----------------------|-------------------------------|-------------------|------------------------------|
| Caroline Bixby       | Chair                         |                   |                              |
| Douglas Field        | Vice Chair                    |                   |                              |
| Jane Crumpton-Taylor | Member                        | Treasurer         |                              |
| Lou Brewster         | Member (resigned 21.03.2023)  |                   |                              |
| David Farrow         | Member                        | Member            |                              |
| Simon Isaac          | Member (resigned 07.10.2022)  |                   |                              |
| Jen Mailley          | Member (appointed 15.12.2022) |                   |                              |
| Nigel McCurdy        | Member (appointed 15.12.2022) |                   | Chair (appointed 15.12.2022) |
| Vivian Mushati       | Member (appointed 15.12.2022) |                   |                              |
| Nick North           | Member (appointed 15.12.2022) |                   |                              |
| Mark Pritchard       | Member (resigned 15.12.2022)  |                   | Chair (resigned 15.12.2022)  |
| Clare Rose           | Member (resigned 03.10.2022)  |                   | Member (resigned 03.10.2022) |

## Senior Personnel

Day-to-day management is delegated by the Board to senior personnel which comprises:

| Role                                 | Executive                            |
|--------------------------------------|--------------------------------------|
| Chief Executive                      | Tom Brown                            |
| Operations Director                  | Lauren Shand                         |
| Finance Director & Company Secretary | Tim Pons (appointed 01.01.2023)      |
| Head of Fundraising & Marketing      | Caroline Pons (appointed 01.02.2023) |

## Principal Professional Advisers

|         |  |
|---------|--|
| Banker  | The Co-Operative Bank, Business Customer Services, PO Box 250, Skelmersdale WN8 6WT      |
| Auditor | Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB |



## Volunteers

We receive welcome support from our volunteers, who dedicate their time, experience and energy to help us achieve all that we do. Many volunteers have progressed from being participants in our Pathway, with volunteering acting as an important stage in their own recovery journey.

Volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from 2,632 general volunteer hours from 20 volunteers, in 2022.

The amount of support quoted above does not include our Trustees who are also volunteers as they do not receive remuneration for their work. In 2022 there were a number of changes to those who volunteer their time as Trustees as we continue to strive for the right balance of skills and experience that will help the Charity continue to develop and grow.



## Equality, diversity and inclusion

We continue to work towards a fully inclusive organisation and recognise that there is still much to be done. Our driving vision is a society where everyone has equitable access to the power of nature. However, we recognise that there are many steps we need to take as an organisation to ensure we are truly inclusive as an employer and a provider of key services to all.

We create calm and welcoming communities for adults and young people, so they can participate and overcome the current challenges they face, however we are acutely aware that our reach does not extend across all our communities. To address this, we have launched a focussed effort, with clear actions and accountability. We engaged employees, volunteers and Trustees in discussions regarding EDI. First and foremost, this highlighted the need to celebrate the existing diversity within the organisation and opportunities for continuous development. Progressive work in this area is led by an employee working group and is fully endorsed by Senior Management and the Board who have also been involved in training and activity. The main areas of focus are:

- Promote dignity, respect and understanding within Green Light Trust, our services and the wider community;
- Ensure we are inclusive in how we recruit, support, and develop employees;
- Ensure our services, delivery and policy infrastructure reflect the diverse needs of our communities;
- Create an environment that encourages and supports all employees, participants, their families, and local communities to actively engage with our Charity, realise their full potential and have a voice in influencing what we do.



## Fundraising

Fundraising income is derived principally from grants, trusts & foundations and corporate partnerships. This income is used to fund delivery activities and contributes to core costs.

Green Light Trust complies with all relevant statutory regulations, including the Charities Act 2011, Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2018. We are committed to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising and marketing. The Charity is registered with the Fundraising Regulator, adhering to its Code of Fundraising practice and Fundraising Promise. This includes logging, recording and responding to any complaints.

We do not employ professional telephone or street fundraisers or commercial participators to carry out our fundraising activities.

# FINANCIAL REPORT

The headline of another year of income growth in 2022 is worthy of celebration as it confirms the growing belief of our funders in the work that we do and the beneficial outcomes that we achieve for those we support. Behind the headline, we have navigated various challenges as we absorbed inflationary pressure, like many others, without it adversely impacting our charitable delivery, and we experienced a dip in unrestricted income at a time when we need to invest to build for the future.

These factors resulted in a deficit of £44k in the year which, in turn, caused a small reduction in our financial reserves. The Trustees are confident that these challenges can be overcome with the plans already in place.

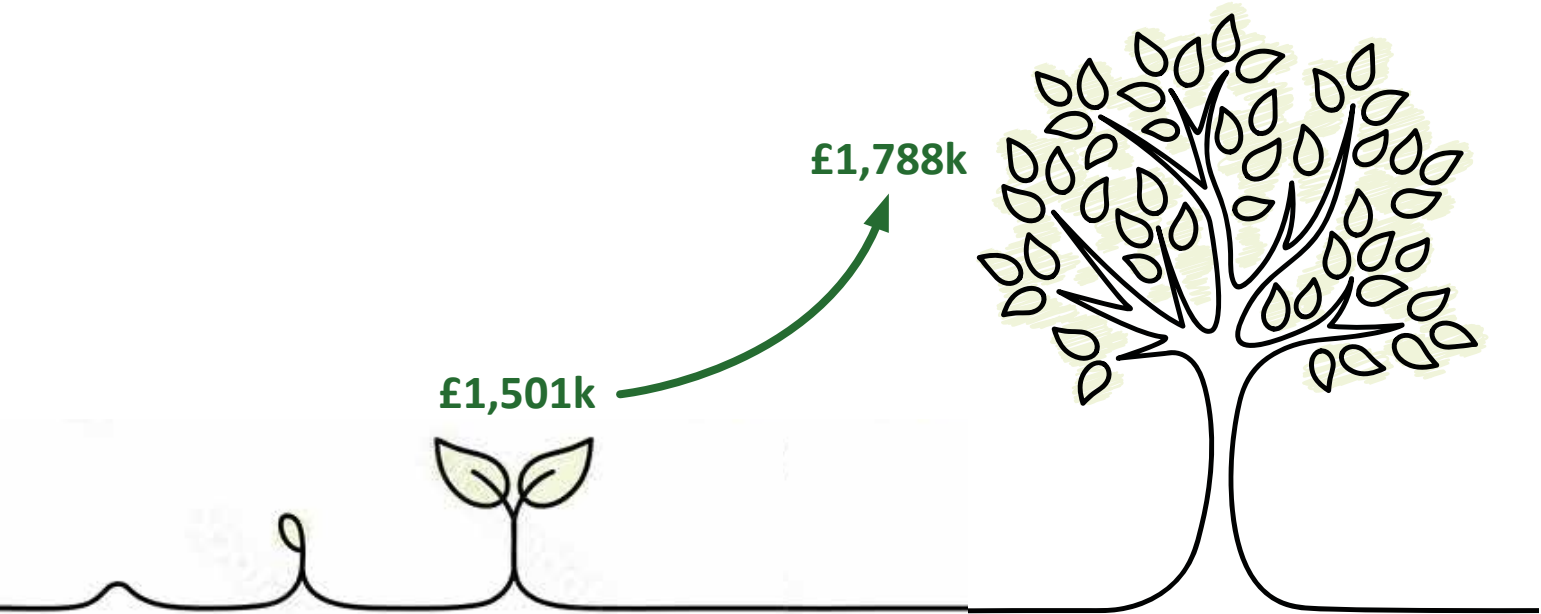
## Income

### Total income grew by £287k to reach £1,788k

For some time we have been shifting our focus from one-time grant funding to securing contracts from the commissioning groups to deliver our services on a recurring basis. We made big steps in this direction in 2022 and we have seen a 93% annual increase in our fee income alongside a 35% decline in grants. Grants continue to play a vital role in helping us to develop new ways to support people and to extend our reach to new people. This is how we were able to expand into Norfolk in 2021 and we are now delighted to report that, in 2022, we secured our first contract in this county – this contract will start to be delivered in 2023.

Other sources of income from Trusts & Foundations and Corporate supporters are not as large as fees or grants, but they are equally important because they provide unrestricted funding which can be used at Trustees’

discretion to invest in the systems and processes that set the foundations for further growth and increased support for current and future beneficiaries. Corporate income comes from two distinct sources. First, we are very grateful for the continued help through financial donations, gifts in kind and pro bono work that our corporate partners contribute. Without, for example, the generous use of their office facilities across the East of England our work would be much harder and less financially efficient. Second, we receive a small but growing amount from corporate supporters who recognise that the wellbeing of their staff will be enhanced by the woodland experience that we are able to offer. This type of activity supports our charitable aims, contributes to our finances and delivers benefit for the staff who attend, many of whom go on afterwards to raise funds and donate to our cause.







## Expenditure

**Total charitable expenditure in 2022, at £1,776k, increased by £482k on 2021**

Since 2020 this has increased by over £1m. Within this we support the wellbeing of participating beneficiaries and help to build capacity in the community.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities. Staff costs account for around 77% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of our minibuses to transport participants to woodland work areas and the land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work include training materials and food and drink that are prepared and consumed by course attendees.

## Funds and Financial Reserves

**The Charity holds financial reserves to support future activities. At 31 December 2022, restricted funds were £319k and unrestricted funds were £457k**

The financial reserves policy is to maintain reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. At year end, the unrestricted net current assets totalled £415k representing 12 weeks of expenditure. The Trustees monitor financial performance and projections throughout the year to ensure adherence to the policy.

At year end, a review of income received in advance of it being spent was carried out. This resulted in £405k (2021: £413k) being deferred; this amount is included in the cash reserves and is reported within creditors. The grants and fees that made up this amount were considered by Trustees to be performance related whereby activities for specific beneficiaries must be delivered before full entitlement of the funds passes to the Charity.

## Summary

With a backdrop of growing income, particularly from commissioning bodies who recognise and value the positive impact of our work on our beneficiaries, the Charity is in a strong position to deliver even more public benefit. The main financial challenge we face is building unrestricted income to enable investment in the necessary systems, processes, new sites and staff that will support growth in delivery and to hold sufficient reserves to provide financial resilience.

With this backdrop, the Trustees are able to plan and to invest with confidence as they aspire to further grow the delivery of services to our beneficiaries.

# Structure, governance and management

## Governing document

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 02550866) and is governed by its Memorandum and Articles of Association.

## Trustee appointment, induction and training

Prior to 18 October 2022, Trustees were appointed by the Board for a term of three years and were eligible to be reappointed for one further term of three years. In exceptional circumstances the Board could appoint a Trustee for a third term of up to three years.

From 18 October 2022, Trustees are appointed by the Board for a term of four years and shall be eligible for re-appointment by the Board provided that no Trustee may continue to serve after eight years in office without a period of at least one year out of office, unless on the recommendation of the Board the Trustee is appointed for one further term of a maximum of four years. No Trustee may serve for more than twelve years in total. The Chair and Chief Executive Officer are responsible for ensuring the Trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

## Organisational structure and arrangements for setting pay and remuneration of key management personnel

The Green Light Trust Board sets policy and is responsible for the conduct of the Charity's affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates two committees with specific roles, each reporting directly to the Board. The Board and Finance Committee meet four times each year; the Governance and Human Resources Committee meet three times each year.

The Finance Committee reviews financial policies, performance, the financial plan and the internal and external audit processes.

The Governance and Human Resources Committee oversees staff and volunteer policies including remuneration and health and safety. It also considers the overall approach to risk management with oversight of a detailed risk register. The Committee is responsible for assessing the skills and experience of the current Trustees and understanding any skill gaps to be addressed. Remuneration of senior personnel is reviewed and set by this Committee by reference to the external environment, organisational performance and affordability.

## Risk Management

The Trustees are responsible for identifying and managing the major risks facing the Charity. The Trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas:

- governance;
- operational;
- financial;
- environmental or external factors;
- compliance (law and regulation);

Following the most recent review, Trustees confirmed that they are satisfied with the risks assessed and mitigating actions, ownership and timeframes.

### Noteworthy risks and the agreed mitigation to help reduce their likelihood and/or impact include:

| Key Risk   | Mitigation  |
|--|---|
| Loss of key staff  | Further development of: <ul style="list-style-type: none"><li>● succession plans</li><li>● documentation of systems and processes</li><li>● training programmes</li><li>● notice periods and handover</li><li>● recruitment processes</li></ul> |
| Funding shortfall  | <ul style="list-style-type: none"><li>● Development of in-house fundraising skills and use of external consultants</li><li>● Creation of a funding strategy</li></ul>   |
| Changes to Government policy on the provision of services. | Development of: <ul style="list-style-type: none"><li>● Relationships with a broader range of referral agencies and funders</li><li>● Financial reserves policy to ensure it keeps pace with the growth in income</li></ul>                     |





## Statement of Trustees' responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the annual 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Auditor

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

### Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 23rd June 2023 and signed on behalf of the Board of Trustees by:

Caroline Bixby  
Chair of Trustees

# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

### Opinion

We have audited the financial statements of Green Light Trust (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including income and expenditure account), Balance Sheet, Statement of Cash Flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.





## Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



## Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi-description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.



## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Lovewell Blake LLP*

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of  
Lovewell Blake LLP  
Chartered accountants & statutory auditor  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB







# FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2022

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income</b>   |       |                            |                          |                    |                    |
| Donations and grants:                                     |       |                            |                          |                    |                    |
| Donations   |       | 28,375                     | 5,055                    | <b>33,430</b>      | 22,258             |
| Grants, corporates & trusts                               | 3     | 122,526                    | 399,385                  | <b>521,911</b>     | 823,859            |
| Total donations and grants                                |       | 150,901                    | 404,440                  | <b>555,341</b>     | 846,117            |
| Commercial trading  |       | 19,919                     | –                        | <b>19,919</b>      | 14,551             |
| Investment income and interest                            |       | 3,099                      | –                        | <b>3,099</b>       | 165                |
| Covid-19 job retention scheme grant                       |       | –                          | –                        | –                  | 13,371             |
| Charitable activities: Fees for services                  | 4     | 1,209,227                  | –                        | <b>1,209,227</b>   | 626,480            |
| <b>Total income</b>                                       |       | <b>1,383,146</b>           | <b>404,440</b>           | <b>1,787,586</b>   | 1,500,684          |
| <b>Expenditure</b>  |       |                            |                          |                    |                    |
| Cost of raising funds:                                    |       |                            |                          |                    |                    |
| Generating donations and grants                           |       | 53,202                     | –                        | <b>53,202</b>      | 43,691             |
| Commercial trading  |       | 2,650                      | –                        | <b>2,650</b>       | 2,685              |
| Total cost of raising funds                               |       | 55,852                     | –                        | <b>55,852</b>      | 46,376             |
| Charitable expenditure                                    |       | 1,325,243                  | 450,642                  | <b>1,775,885</b>   | 1,294,368          |
| <b>Total expenditure</b>                                  |       | <b>1,381,095</b>           | <b>450,642</b>           | <b>1,831,737</b>   | 1,340,744          |
| <b>Net (expenditure)/income before transfer of funds</b>  |       | <b>2,051</b>               | <b>(46,202)</b>          | <b>(44,151)</b>    | 159,940            |
| Transfers between funds                                   | 15    | (4,689)                    | 4,689                    | –                  | –                  |
| <b>Net movement in funds and net (expenditure)/income</b> |       | <b>(2,638)</b>             | <b>(41,513)</b>          | <b>(44,151)</b>    | 159,940            |
| <b>Reconciliation of funds:</b>                           |       |                            |                          |                    |                    |
| Total funds brought forward                               |       | 459,822                    | 360,092                  | <b>819,914</b>     | 659,974            |
| <b>Total funds carried forward</b>                        | 15    | <b>457,184</b>             | <b>318,579</b>           | <b>775,763</b>     | 819,914            |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 28 to 38 form part of these accounts.



## BALANCE SHEET

as of 31 December 2022

|  | Notes | 2022<br>£      | 2021<br>£ |
|--|-------|----------------|-----------|
| <b>Fixed assets:</b>                           | 9     |                |           |
| Woodland reserves                              |       | 312,170        | 312,170   |
| Other tangible assets                          |       | 41,285         | 43,354    |
| <b>Total fixed assets</b>                      |       | <b>353,455</b> | 355,524   |
| <b>Current assets:</b>                         |       |                |           |
| Debtors  | 10    | 191,245        | 77,638    |
| Short-term cash                                |       | 718,658        | 881,152   |
| <b>Total current assets</b>                    |       | <b>909,903</b> | 958,790   |
| <b>Current liabilities</b>                     |       |                |           |
| Creditors: amounts falling due within one year | 11    | (487,595)      | (494,400) |
| <b>Net current assets</b>                      |       | <b>422,308</b> | 464,390   |
| <b>Total assets less current liabilities</b>   |       | <b>775,763</b> | 819,914   |
| <b>Net assets</b>                              |       | <b>775,763</b> | 819,914   |
| <b>Funds of the charity</b>                    |       |                |           |
| Unrestricted funds                             |       | 457,184        | 459,822   |
| Restricted funds                               |       | 318,579        | 360,092   |
| <b>Total funds</b>                             | 15    | <b>775,763</b> | 819,914   |

These financial statements were prepared in accordance with the small companies regime and were approved by the board of Trustees and authorised for issue on 23rd June 2023.

Signed on behalf of the Trustees by:



**Caroline Bixby**  
Chair of Trustees

Company registration number: 02550866

The notes on pages 28 to 38 form part of these accounts.

## CASH FLOW

for the year ended 31 December 2022

|   | 2022<br>£      | 2021<br>£      |
|---|----------------|----------------|
| <b>Cash flows from operating activities:</b>  |                |                |
| Net cash provided by operating activities     | (150,849)      | 305,388        |
| <b>Cash flows from investing activities:</b>  |                |                |
| Purchases of fixed assets                     | (11,645)       | (75,030)       |
| Changes in cash and cash equivalents          | (162,494)      | 230,358        |
| Cash and cash equivalents at start of year    | 881,152        | 650,794        |
| Cash and cash equivalents at end of year      | 718,658        | 881,152        |
| <b>Analysis of cash and cash equivalents:</b> |                |                |
| Short-term cash                               | 718,658        | 881,152        |
| <b>Cash and cash equivalents</b>              | <b>718,658</b> | <b>881,152</b> |

|  | 2022<br>£        | 2021<br>£      |
|--|------------------|----------------|
| <b>Reconciliation of net income to net cash flow from operating activities</b> |                  |                |
| Net (expenditure) / income for year  | (44,151)         | 159,940        |
| <b>Adjustments for:</b>  |                  |                |
| Depreciation of Fixed assets   | 13,714           | 7,457          |
| Increase in debtors  | (113,607)        | (7,700)        |
| (Decrease) / Increase in creditors   | (6,805)          | 145,691        |
| <b>Net cash (outflow) / inflow provided by operating activities</b>            | <b>(150,849)</b> | <b>305,388</b> |



# NOTES TO THE FINANCIAL STATEMENTS

## 1. Charity information

The Green Light Trust is a charitable company limited by guarantee and does not have share capital. It is governed by its Memorandum and Articles of Association and every member of the charity undertakes to contribute such amounts (not exceeding £1) as may be required in the event of a winding up. It is registered as a company at Companies House (number 2550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

## 2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

## Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

## Fund accounting

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

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

## Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of Financial Activities when they are received by the Charity.

Fees for services and Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

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 from the bank.

No amounts are included in the financial statements for services donated by volunteers.



## Expenses and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular cost headings to which they relate.

## Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the annual rate of 25% for motor vehicles and equipment, fixtures and fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase.

The Freehold land and buildings are carried at valuation and storage facilities are held at cost; neither are depreciated.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

## Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

## Debtors

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

## Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 8.

## Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.



### 3. Grants, corporates and trusts

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| Grants                              | 152,792   | 581,880   |
| Corporates                          | 17,028    | 8,849     |
| Trusts                              | 352,091   | 233,130   |
| Total grants, corporates and trusts | 521,911   | 823,859   |

#### Major receipts during the year include:

|                                 | 2022<br>£ | 2021<br>£ |
|---------------------------------|-----------|-----------|
| <b>Grants</b>                   |           |           |
| Heritage Lottery Fund           | 59,311    | 171,738   |
| National Lottery Community Fund | 41,711    | 83,668    |
| Suffolk County Council          | 38,035    | 118,664   |
| Norfolk Community Foundation    | 7,486     | –         |
| Suffolk Community Foundation    | 6,249     | 200,350   |
| East Suffolk Council            | –         | 6,960     |
| West Suffolk Council            | –         | 500       |
| <b>Total grants</b>             | 152,792   | 581,880   |

|                              | 2022<br>£ | 2021<br>£ |
|------------------------------|-----------|-----------|
| <b>Trusts</b>                |           |           |
| Charities Aid Foundation     | 222,871   | –         |
| Linbury Trust                | 50,000    | 70,000    |
| Frank Jackson Foundation     | 25,000    | 15,000    |
| Ernest Cook Trust            | 20,520    | 18,510    |
| The Peter Sowerby Foundation | 12,100    | 12,100    |
| Tuixen Foundation            | 10,000    | 10,000    |
| Diana Emeney Trust           | –         | 100,000   |
| Other trusts                 | 11,600    | 7,520     |
| <b>Total trusts</b>          | 352,091   | 233,130   |

### 4. Charitable activities: Fees for services

|                            | 2022<br>£ | 2021<br>£ |
|----------------------------|-----------|-----------|
| Local authorities          | 488,020   | 286,945   |
| NHS Integrated Care Boards | 336,986   | 14,041    |
| Schools and academies      | 248,713   | 131,146   |
| Other                      | 135,508   | 194,348   |
| Total fees for services    | 1,209,227 | 626,480   |

## 5. Total expenditure

|                                 | Direct costs<br>£ | Support costs<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------------------|-------------------|--------------------|--------------------|--------------------|
| Cost of raising funds:          |                   |                    |                    |                    |
| Generating donations and grants | 51,081            | 2,121              | <b>53,202</b>      | 43,691             |
| Commercial trading              | 2,650             | –                  | <b>2,650</b>       | 2,685              |
| Total cost of raising funds     | 53,731            | 2,121              | <b>55,852</b>      | 46,376             |
| Charitable expenditure          | 1,701,961         | 73,924             | <b>1,775,885</b>   | 1,294,368          |
| Total expenditure               | 1,755,692         | 76,045             | <b>1,831,737</b>   | 1,340,744          |

## 6. Support costs

|                        | Premises<br>£ | Management &<br>Administration<br>£ | Governance<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|------------------------|---------------|-------------------------------------|-----------------|--------------------|--------------------|
| Cost of raising funds: | 326           | 1,392                               | 403             | <b>2,121</b>       | 1,587              |
| Charitable expenditure | 11,372        | 48,488                              | 14,064          | <b>73,924</b>      | 48,975             |
| Total support costs    | 11,698        | 49,880                              | 14,467          | <b>76,045</b>      | 50,562             |

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £10,800 (2021: £8,130).

## 7. Net (expenditure) / income

|  |               |           |
|--|---------------|-----------|
| Net (expenditure) / income is stated after charging: | 2022<br>£     | 2021<br>£ |
| Depreciation   | <b>13,714</b> | 7,457     |
| Operating lease costs                                | <b>2,912</b>  | 2,912     |



## 8. Staff and Trustee remuneration

The average number of employees during the year was 66 (2021: 49). The average number of full-time equivalent were 46.2 (2021: 39.2).

| Staff numbers by activity: | 2022        | 2021        |
|----------------------------|-------------|-------------|
|                            | £           | £           |
| Cost of raising funds      | 1.2         | 1.2         |
| Charitable activities      | 45.0        | 38.0        |
| <b>Total staff</b>         | <b>46.2</b> | <b>39.2</b> |

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

| Staff costs:             | 2022             | 2021           |
|--------------------------|------------------|----------------|
|                          | £                | £              |
| Remuneration             | 1,266,924        | 882,305        |
| National Insurance       | 111,007          | 64,151         |
| Pension contributions    | 24,371           | 15,422         |
| <b>Total staff costs</b> | <b>1,402,302</b> | <b>961,878</b> |

Total emoluments for senior personnel amounted to £134,430 (2021: £105,329). The total salary of all higher paid employees earning in excess of £60,000 are shown in bands of £10,000 below:

|                    | 2022     | 2021     |
|--------------------|----------|----------|
|                    | No.      | No.      |
| 60,000 to 69,999   | 1        | –        |
| <b>Total staff</b> | <b>1</b> | <b>–</b> |

The Charity Trustees do not receive any employee benefits and no Trustee received any remuneration or reimbursement of expenses (2021: £nil).

## 9. Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable by the charitable company in the year amounted to £24,371 (2021: £15,422). Pension contributions of £nil (2021: £3,790) were payable to the fund at the balance sheet date.

## 10. Fixed assets

|                        | Woodland reserves            |                       | Other tangible assets |                                   | Total                 |
|------------------------|------------------------------|-----------------------|-----------------------|-----------------------------------|-----------------------|
|                        | Freehold land<br>& buildings | Storage<br>facilities | Motor<br>vehicles     | Equipment,<br>fixtures & fittings |                       |
|                        | £                            | £                     | £                     | £                                 | £                     |
| Valuation / Cost:      |                              |                       |                       |                                   |                       |
| As at 1 January 2022   | 296,064                      | 16,106                | 29,587                | 39,665                            | <b>381,422</b>        |
| Additions              | –                            | –                     | 11,645                | –                                 | <b>11,645</b>         |
| Disposals              | –                            | –                     | –                     | (11,195)                          | <b>(11,195)</b>       |
| As at 31 December 2022 | <u>296,064</u>               | <u>16,106</u>         | <u>41,232</u>         | <u>28,470</u>                     | <b><u>381,872</u></b> |
| Depreciation:          |                              |                       |                       |                                   |                       |
| As at 1 January 2022   | –                            | –                     | 3,073                 | 22,825                            | <b>25,898</b>         |
| Charge for the year    | –                            | –                     | 7,397                 | 6,317                             | <b>13,714</b>         |
| Disposals              | –                            | –                     | –                     | (11,195)                          | <b>(11,195)</b>       |
| As at 31 December 2022 | <u>–</u>                     | <u>–</u>              | <u>10,470</u>         | <u>17,947</u>                     | <b><u>28,417</u></b>  |
| Net book amount:       |                              |                       |                       |                                   |                       |
| As at 31 December 2022 | <u>296,064</u>               | <u>16,106</u>         | <u>30,762</u>         | <u>10,523</u>                     | <b><u>353,455</u></b> |
| As at 31 December 2021 | <u>296,064</u>               | <u>16,106</u>         | <u>26,514</u>         | <u>16,840</u>                     | <b><u>355,524</u></b> |

Under the cost model the value of the above freehold land and buildings would have been £339,490 (2021: £339,490).  
A review of computer hardware during 2022 resulted in £11,195 (Net Book Value: £nil) being written off.

## 11. Debtors

|                              | 2022                  | 2021          |
|------------------------------|-----------------------|---------------|
|                              | £                     | £             |
| Trade debtors                | <b>142,256</b>        | 26,329        |
| Prepayments & accrued income | <b>48,989</b>         | 51,309        |
| <b>Total debtors</b>         | <b><u>191,245</u></b> | <u>77,638</u> |



## 12. Creditors

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Amounts falling due within one year:     |                |                |
| Accruals                                 | 27,966         | 29,322         |
| Deferred income                          | 405,238        | 412,524        |
| Trade creditors                          | 24,029         | 21,737         |
| PAYE & National Insurance                | 29,146         | 24,266         |
| Other creditors                          | 1,216          | 6,551          |
| Total amount falling due within one year | <b>487,595</b> | <b>494,400</b> |

## 13. Deferred income

|                             | 2022<br>£      | 2021<br>£      |
|-----------------------------|----------------|----------------|
| Movement in the year:       |                |                |
| Balance at 1 January        | 412,524        | 271,512        |
| Amount released to income   | (381,727)      | (271,512)      |
| Amount deferred in the year | 374,441        | 412,524        |
| Balance at 31 December      | <b>405,238</b> | <b>412,524</b> |

Income of £300,295 (2021: £412,524) was deferred in the year; this amount comprised Grants and Fees for services where the Trustees consider the related performance will take place in future.

## 14. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

|  | 2022<br>£    | 2021<br>£     |
|--|--------------|---------------|
| Equipment, fixtures & fittings:              |              |               |
| Not later than 1 year                        | 2,912        | 2,912         |
| Later than 1 year and not later than 5 years | 5,824        | 8,736         |
| Total operating leases                       | <b>8,736</b> | <b>11,648</b> |

Lease payments of £2,912 (2021: £2,912) were charged to the Statement of Financial Activities in the year.

## 15. Statement of funds

|                        | Total funds<br>1 January 2021 | Income    | Expenditure | Transfers | Total funds<br>31 December 2022 |
|------------------------|-------------------------------|-----------|-------------|-----------|---------------------------------|
|                        | £                             | £         | £           | £         | £                               |
| Unrestricted funds     | 459,822                       | 1,383,146 | (1,381,095) | (4,689)   | <b>457,184</b>                  |
| Restricted funds:      |                               |           |             |           |                                 |
| Woodland reserves      | 312,170                       | –         | –           | –         | <b>312,170</b>                  |
| Charitable activities  | 47,922                        | 404,440   | (450,642)   | 4,689     | <b>6,409</b>                    |
| Total restricted funds | 360,092                       | 404,440   | (450,642)   | 4,689     | <b>318,579</b>                  |
| Total funds            | 819,914                       | 1,787,586 | (1,831,737) | –         | <b>775,763</b>                  |

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

Transfers between unrestricted funds and restricted funds during the year related to the following: The restricted fund on a programme of work completed in 2021 had an excess expenditure of £4,689 charged to it, resulting in a negative balance. This amount has been transferred back from unrestricted funds.

## 16. Analysis of net assets between funds

|                       | Unrestricted<br>funds | Restricted<br>funds | Total funds<br>31 December 2022 |
|-----------------------|-----------------------|---------------------|---------------------------------|
|                       | £                     | £                   | £                               |
| Asset type:           |                       |                     |                                 |
| Woodland reserves     | –                     | 312,170             | <b>312,170</b>                  |
| Other tangible assets | 41,285                | –                   | <b>41,285</b>                   |
| Current assets        | 755,552               | 154,351             | <b>909,903</b>                  |
| Current liabilities   | (339,653)             | (147,942)           | <b>(487,595)</b>                |
| Net assets            | 457,184               | 318,579             | <b>775,763</b>                  |

## 17. Analysis of changes in net debt

|                          | At 1 January 2021 | Cashflows | At 31 December 2022 |
|--------------------------|-------------------|-----------|---------------------|
|                          | £                 | £         | £                   |
| Cash at bank and in hand | 881,152           | (162,494) | <b>718,658</b>      |



## 18. Related party transactions

During the year, the following related party transactions took place:

- Subcontracted marketing services totalling £nil (2021: £8,659) were undertaken by Capsule Marketing Limited where trustee Simon Isaac is Managing Director.
- Hillside Special School obtained charitable services and was charged £nil (2021: £7,955) where trustee Jane Crumpton-Taylor is a Governor.
- Insurances totalling £10,017 (2021: £6,987) were arranged via our brokers Scrutton Bland where chair of trustees, Caroline Bixby, is Human Resources director.



## 19. Comparative statements

### STATEMENT OF FINANCIAL ACTIVITIES (incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2021

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|---|----------------------------|--------------------------|--------------------|
| <b>Income</b>   |                            |                          |                    |
| Voluntary income:   |                            |                          |                    |
| Donations   | 10,867                     | 11,391                   | 22,258             |
| Grants, corporates & trusts                               | 215,385                    | 608,474                  | 823,859            |
| Total voluntary income                                    | 226,252                    | 619,865                  | 846,117            |
| Commercial trading  | 14,551                     | –                        | 14,551             |
| Investment income and interest                            | 165                        | –                        | 165                |
| Covid-19 job retention scheme grant                       | 13,371                     | –                        | 13,371             |
| Charitable activities: Fees for services                  | 626,480                    | –                        | 626,480            |
| <b>Total income</b>                                       | <b>880,819</b>             | <b>619,865</b>           | <b>1,500,684</b>   |
| <b>Expenditure</b>  |                            |                          |                    |
| Cost of raising funds:                                    |                            |                          |                    |
| Generating voluntary income                               | 43,691                     | –                        | 43,691             |
| Commercial trading  | 2,685                      | –                        | 2,685              |
| Total cost of raising funds                               | 46,376                     | –                        | 46,376             |
| Charitable expenditure                                    | 621,546                    | 672,822                  | 1,294,368          |
| <b>Total expenditure</b>                                  | <b>667,922</b>             | <b>672,822</b>           | <b>1,340,744</b>   |
| <b>Net income/(expenditure) before transfer of funds</b>  | <b>212,897</b>             | <b>(52,957)</b>          | <b>159,940</b>     |
| Transfers between funds                                   | (41,934)                   | 41,934                   | –                  |
| <b>Net movement in funds and net income/(expenditure)</b> | <b>170,963</b>             | <b>(11,023)</b>          | <b>159,940</b>     |
| <b>Reconciliation of funds:</b>                           |                            |                          |                    |
| Total funds brought forward                               | 288,859                    | 371,115                  | 659,974            |
| <b>Total funds carried forward</b>                        | <b>459,822</b>             | <b>360,092</b>           | <b>819,914</b>     |



## 19. Comparative statements – continued

| Statement of funds     | Total funds<br>1 January 2021 | Income    | Expenditure | Transfers | Total funds<br>31 December 2021 |
|------------------------|-------------------------------|-----------|-------------|-----------|---------------------------------|
|                        | £                             | £         | £           | £         | £                               |
| Unrestricted funds     | 288,859                       | 880,819   | (667,922)   | (41,934)  | <b>459,822</b>                  |
| Restricted funds:      |                               |           |             |           |                                 |
| Woodland reserves      | 262,170                       | –         | –           | 50,000    | <b>312,170</b>                  |
| Other tangible assets  | –                             | 15,992    | –           | (15,992)  | –                               |
| Charitable activities  | 108,945                       | 603,873   | (672,822)   | 7,926     | <b>47,922</b>                   |
| Total restricted funds | 371,115                       | 619,865   | (672,822)   | 41,934    | <b>360,092</b>                  |
| Total funds            | 659,974                       | 1,500,684 | (1,340,744) | –         | <b>819,914</b>                  |

### Analysis of net assets between funds

|                       | Unrestricted<br>funds | Restricted<br>funds | Total funds<br>31 December 2021 |
|-----------------------|-----------------------|---------------------|---------------------------------|
|                       | £                     | £                   | £                               |
| Asset type:           |                       |                     |                                 |
| Woodland reserves     | –                     | 312,170             | <b>312,170</b>                  |
| Other tangible assets | 43,354                | –                   | <b>43,354</b>                   |
| Current assets        | 581,562               | 377,228             | <b>958,790</b>                  |
| Current liabilities   | (165,094)             | (329,306)           | <b>(494,400)</b>                |
| Net assets            | 459,822               | 360,092             | <b>819,914</b>                  |





*"I lost all my passion and a lot of other things before I came here. I needed support. This course has given me a future and turned my thinking around. I feel so much more positive, especially around the environment and I'm being part of something now."*

Participant, Adult Mental Health Pathway



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