

CULPEPER COMMUNITY GARDEN ASSOCIATION

**ACCOUNTS FOR THE
PERIOD ENDED 31 MARCH**

2019

CULPEPER COMMUNITY GARDEN ASSOCIATION

REPORT OF THE MANAGEMENT COMMITTEE FOR THE PERIOD ENDED 31 MARCH 2019

STRUCTURE AND OBJECTS

The Association, which is a Charitable Incorporated Organisation (CIO), was established under a constitution adopted on 22 October 2017 and registered as a charity number 1176277, and at Companies House, on 14 December 2017, The registered address of the association is 2 Dignum Street London N1 0FJ.

The objects of the Association are to maintain and manage an open space in the Borough of Islington for the benefits of its members and local residents.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Management Committee meetings.

ACHIEVEMENTS AND PERFORMANCE

Seen as a model of good practice for many years, Culpeper Community Garden, established in 1982, continues to be a source of inspiration, pleasure and relaxation for members, volunteers and visitors alike. Our relatively small open space in inner London is run by members and volunteers on sustainable, organic principles. It includes 54 plots cared for by local people without their own gardens, plots for supported community groups, and communal areas, including a pond, a wildlife area, lawns, Dry Garden, and rose pergola; and a 'tea hut' for members. We have a small community building used regularly as a classroom, a meeting room for community groups, and available for rent to our members for birthday parties and weddings.

The day-to-day management of the Garden is run by 2 part-time members of staff, Mandy Graham & Paul Formosa.

Highlights of 2018/2019

Special events in 2018/19 included:

- Culpeper Garden hosted radio 4's popular programme Gardeners Question Time. Our neighbours at the Half-Moon Tenants Hall lent us their building for the evening, and we served Pimms and Mocktails to our guests.
- We became a Wedding venue for the first time; with a stretch tent built across the Lawn for our members Tais & Eoin to celebrate with friends & family.
- Over the year our Tuesday & Friday Open Volunteer sessions numbered 101; with 704 participants.
- We delivered 218 supported sessions - enabling people with learning difficulties, mental illness, lonely, isolated or elderly, and refugees or asylum seekers to learn basic horticulture skills and benefit from the therapeutic effect of the Garden.
- We held only 1 Plant sale this year in May as our new Greenhouse was under construction in the Autumn. (19 volunteers and 80 visitors).

- At the Open Garden Squares Weekend in June we staffed the Garden on the Sunday for more than 150 visitors and provided 15 guided tours and home-made refreshments and plants for sale.
- Our Pensioners Strawberry Tea (120 pensioners from Islington) was supported again in 2018 by a corporate group of volunteers (15) from the Wellcome Foundation who augmented our own volunteer members (15) and also thankfully provided the scones from their kitchen.
- We celebrated Spring, Summer & Winter Solstices with barbeques and bonfires in 2018. We also held a tea-party to celebrate Equaliteas in partnership with Stuart Low Trust. (12 guests).
- We organised 5 members' trips - our spring and autumn visits to Kew Gardens which are open to all; we travel by train and our members accompany members of our supported groups. (44 adults & 8 children). These trips provide an important learning opportunity, and help to build cohesion between people at Culpeper from different groups.
- We also arranged 2 trips for our Southwood Smith Group; a day on the Canal (thanks to the Angel Community Canal Boat Trust) and Tate Modern. (12 adults; 9 from the group plus 3 volunteers).
- The annual Farms & Gardens Show relocated to Woodberry Farm in Greenwich in 2018. We travelled by mini-bus and collected disabled members en route (15).

Environmental Education this year has seen the continued expansion of our work with Primary Schools. In partnership with the peripatetic Science Teacher based at Vittoria School, we repeated the frog Project with Year 5 students from 6 Islington Primary Schools to raise tadpoles in the classroom. The project was again a success, as 50% of tadpoles grew into froglets; a much better rate than in the wild.

We provided structured activities in the Garden for 35 classes in 2018 (over 1,000 children) and enabled both Vittoria and Thornhill Primary to use the Garden as an outdoor classroom for their own curriculum requirements. The Family School (who work with excluded primary-aged children and their families) visited on a daily basis with their young students to explore seasonal changes, hunt for bugs and benefit from the calm environment we have created.

3 Local nurseries bring their children to visit on an ad hoc basis. (12 visits in 2018).

We have introduced 'Plants of the Week' where we display specimens from the Garden in our Garden Room; labelled with both Latin and common names so all our visitors can learn by observation.

Our newsletter is now sent electronically to members & supporters- printed copies are available.

GOVERNANCE

During this busy year a committed Management Committee directed the work of the Garden and staff. The Committee is elected annually by the members and are responsible for the governance and management of the Garden. The site is held on a 50 year lease at a peppercorn rent from the London Borough of Islington.

FINANCES

On 1 April 2018, with the agreement of the Membership, the Registered Charity no. 291156 "The Culpeper Community Garden Association" was formally wound up and its assets and membership transferred to this organisation, a Charitable Incorporated Organisation (CIO) (Registered Charity no. 1176277), registered at Companies House.

We maintain reserves equivalent to approximately six months of our running costs. In the event of reduced income in the future this would enable us to run a basic service in the garden while we sought future funding. It would also mean that we could meet our responsibilities to our staff if we needed to terminate their contracts.

Our main charitable trust funding came from the Cripplegate Foundation, the Newby Trust, the Axis Foundation and the 29 May Charitable Foundation. Funding for a specific project came from the Cripplegate Community Chest. Other income came from members' subscriptions, generous individual donations and plant sales and lettings of the Resource Centre and Garden.

MANAGEMENT COMMITTEE

As at 31 March 2019, the following were members of the Management Committee, all elected at the previous Annual General Meeting, or co-opted later:

John Mallinson (Chair)
Dorothy Boswell (Secretary)
Stephen Mullin (Treasurer)

Nicola Burkes
Caroline Ibbott
Pauline Lord
Margaret Pitt
Shakir Razak

BANKERS

The Association has its bank account with the Co-operative Bank, Angel branch. It also holds money on deposit with the Virgin Charities Deposit Account.

INDEPENDENT FINANCIAL EXAMINER

Martin Niemann was appointed as Independent Financial Examiner by the Trustees during the year.

*Approved by the Management Committee on 16 August 2019 and
signed on its behalf by:*

John Mallinson
..... John Mallinson (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CULPEPER COMMUNITY GARDEN ASSOCIATION

I report on the accounts of Culpeper Community Garden Association for the period ended 31 March 2019, which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 10/4/2019

Name:

Martin Niemann FCA

Relevant professional qualification or body:

Chartered Accountant ICAEW

Address:


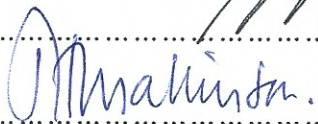

13 Broadlands, Syderstone
King's Lynn, Norfolk PE31 8ST

CULPEPER COMMUNITY GARDEN ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2019

	Note	2018/2019 £
Fixed assets		
Buildings	2	170,811
Current assets		
Cash at bank and in hand	3	35,983
		<u>35,983</u>
Current liabilities		
Creditors and accrued expenses	4	8,801
		<u>8,801</u>
Net current assets		<u>27,182</u>
Total assets less current liabilities		<u><u>197,993</u></u>
Represented by:		
Unrestricted fund		26,409
Designated fund		170,809
Restricted fund		775
Total Funds		<u><u>197,993</u></u>

These Accounts were approved by the Management Committee on 7 August
 2019 as a true record of the association's Balance Sheet
 and Statement of Financial Activities for the year ended 31 March 2019, and
 signed on its behalf by:

.....  Dorothy Boswell (Secretary)
  Jack Mallinson (Chair)
  Stephen Mullin (Treasurer)

The notes on pages 9 and 10 form part of these accounts

CULPEPER COMMUNITY GARDEN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2019

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	2018/2019 £
INCOME					
Grants received	5	29,495	-	-	29,495
Membership subs		2,072	-	-	2,072
Gift aid		-	-	-	-
Interest received		166	-	-	166
Fundraising events and donations		9,642	-	1,081	10,723
TOTAL INCOME		41,375	-	1,081	42,456
EXPENDITURE					
Salaries	6	38,222	-	460	38,682
Electricity		698	-	-	698
Water rates		-	-	-	-
Insurance		1,253	-	-	1,253
Equipment		636	-	-	636
Materials		983	-	-	983
Postage, copying, stationery		862	-	-	862
Telephone		573	-	-	573
Fundraising & events costs		817	-	-	817
Repairs & improvements		305	-	-	305
Volunteers' expenses		683	-	-	683
Greenhouse/Compost Heap		-	-	3,192	3,192
Workshops/Summer Arts		-	-	938	938
Project Dirt		-	-	294	294
Culpeper Choir		-	-	450	450
Mindfulness		-	-	1,156	1,156
Environmental Education		113	-	-	113
Payroll processing/police checks		644	-	-	644
Staff training		119	-	-	119
Depreciation		-	4,597	-	4,597
Miscellaneous		1,655	-	-	1,655
TOTAL EXPENDITURE		47,563	4,597	6,490	58,650
NET INCOME for the year		(6,188)	(4,597)	(5,409)	(16,194)
FUNDS TRANSFERS		1,852	-	(1,852)	-
FUNDS TRANSFERRED FROM CULPEPER COMMUNITY GARDEN ASSOCIATION (Regd No 291156)		30,745	175,406	8,036	214,187
FUND BALANCES CARRIED FORWARD		26,409	170,809	775	197,993

The notes on pages 9 and 10 form part of these accounts

CULPEPER COMMUNITY GARDEN ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2019

NOTE 1: Accounting Policies

These Accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Accounting and Reporting by Charities - Statement of Recommended Practice.

NOTE 2: Fixed Assets

During 2007/2008 Culpeper commenced a major building and paving project. In accordance with the Charities SORP this expenditure has been capitalised and included in a Designated Fund. The Trustees have decided to depreciate this expenditure evenly over 50 years.

	Buildings	Paving	Total
Cost			
Tranferred from Charity No 291156	205,496	15,500	220,996
Additions	-	-	-
At 31 March 2019	<u>205,496</u>	<u>15,500</u>	<u>220,996</u>
Depreciation			
Tranferred from Charity No 291156	42,466	3,122	45,588
Charge for the year	4,282	315	4,597
At 31 March 2019	<u>46,748</u>	<u>3,437</u>	<u>50,185</u>
Net Book Values			
At 31 March 2019	<u>158,748</u>	<u>12,063</u>	<u>170,811</u>

NOTE 3: Cash at Bank and in hand:

2018/2019

	£
Bank current account	10,953
Bank deposit account - Virgin Charity	25,030
Petty cash	-
	<u>35,983</u>

NOTE 4: Creditors and accrued expenses:

Grants received in advance	6,850
HMRC Months 10-12	1,334
Pensions	617
	<u>8,801</u>

CULPEPER COMMUNITY GARDEN ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2019

2018/2019

£

NOTE 5: Grants received:

Cripplegate Foundation	11,000
Newby Trust	10,000
Cripplegate Community Chest	2,495
Trust for London	-
Axis Foundation	2,000
Hobson Charity	-
Shanly Foundation	-
29 May 1961 Charitable Trust	4,000
London Catalyst Mindfulness	-
Anonymous Donation	-
	<u>29,495</u>

NOTE 6: Wages and salaries:

Gross salaries	36,861
Employer's National Insurance contributions	2,757
Employment allowance	(2,757)
Employers pension fund contribution	1,821
	<u>38,682</u>