

Sydenham Garden

Trustees' Annual Report

and

Financial Statements

For the year ended 31st March 2019

SYDENHAM GARDEN: TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

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SYDENHAM GARDEN: TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

The Trustees present their report for the financial year ending 31st March 2019.

TRUSTEE DETAILS & REFERENCE

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting for Charities SORP FRS102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities. It includes the directors' report as required by company law.

Directors and Trustees:

The directors of the charitable company are its Trustees for the purposes of charity law. Throughout these statements the reference to either Directors or Trustees is a reference to both.

The following Directors have served either for the whole or part of the time since 1st April 2018:

	Position held / relevant dates
James Jan Sikorski	Chair, re-elected as Trustee 11/11/17, resigned as Chair 13/06/19
Michael Bray	Re-elected as Trustee 7/11/15, resigned 5/7/18
Maria Devereaux	Re-elected as Trustee 23/11/16, resigned as Vice Chair 7/12/18
Marimootoo Saivaras Nadar	Re-elected as Trustee 7/11/15, appointed as interim Company Secretary 11/11/17, resigned 7/12/18
Reginald Arthur Wickings	Appointed as interim treasurer 10/9/15, re-elected as Trustee 7/11/15, appointed treasurer 7/12/18
Jonathan Vincent Price	Appointed as Trustee 8/11/14, resigned 5/7/18
Arthur Ngoka	Appointed as Trustee and treasurer 29/08/2017, resigned as treasurer 7/12/18
Graeme Thomson	Appointed as Trustee 25/08/17, appointed as Vice Chair and Company Secretary 07/12/18
Francis Bristow	Appointed as Trustee 12/04/18
Renuka Abeysinghe	Appointed as Trustee 12/04/18, resigned 10/11/18
Anne Sykes	Appointed as Trustee 05/07/18
Grahame Michael Hindes	Appointed as Trustee 05/07/18
Sir Stephen Michael Bullock	Appointed as Trustee 06/12/18
Julia Brandreth	Appointed as Trustee 04/04/19, appointed as Chair 13/06/19
Jon Sherman	Appointed as Trustee 05/06/19

Reference Details:

Telephone: 020 82911650

Email: info@sydenhamgarden.org.uk

Website: www.sydenhamgarden.org.uk

Registered Office

Sydenham Garden Resource Centre
28a Wynell Road, London, SE23 2LW

Independent Examiner

The Carley Partnership
St James's House
8 Overcliffe Gravesend, Kent DA11 0HJ

Solicitors

Ewings & Co
148 High Street
Penge, London, SE20 7EU

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Principal Bankers

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

Company Limited by Guarantee

Registered in England No. 05291164

Registered Charity No: 1108100

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GOVERNANCE

Governing Document:

Sydenham Garden is a charitable company limited by guarantee and is established under a Memorandum of Association and governed by its Articles of Association.

Trustee Recruitment and Appointment:

The Board of Trustees when complete consists of at least six and not more than thirteen individuals. One third of the Trustees must retire at each AGM, with those longest in office retiring first and the choice between any of equal service being made by drawing lots.

Since 1st April 2018 seven additions to the board took place. These were: Francis Bristow, Renuka Abeysinghe, Anne Sykes, Grahame Hindes, Sir Stephen Bullock, Julia Brandreth (Chair) and Jon Sherman. All applied to join in response to a recruitment drive to strengthen the experience and skill of the Board.

Marimootoo Nadar, Michael Bray and Jonathan Price stepped down as Trustees during the period after many years of dedicated and tireless service and the Trustees formally record their gratitude for their huge contributions.

In June 2019, after the year end, Jim Sikorski stepped down as Chair. Jim was the founder and driving force behind the charity since its formation in 2002. He has overseen it with typical care, generosity of time and skill. Fortunately, he remains a Trustee and has been appointed Hon President in recognition of his exceptional contribution to Sydenham Garden.

Trustee Benefit:

Trustees of the Charity do not receive any benefits from their position. Trustees are entitled to reclaim travel and other reasonable expenses incurred in their duties. No Trustees made a claim in the 2018/19 period (17/18: nil). The charity pays for trustee indemnity insurance.

Trustee Induction and on-going training:

The induction procedure for new Trustees, once appointed, is arranged by the Chair of Trustees. All Trustees are provided with a detailed role description and given informal guidance and support regarding their role from the Chair of Trustees. All new Trustees receive a copy of the NCVO Good Trustee Guide. Trustees are encouraged to attend training to help them in their roles.

Trustees' Responsibilities:

The Trustees are responsible for the strategic direction of the Charity, setting its aims and monitoring progress towards these. Day to day management is delegated to the Director.

Trustees' Meetings:

The Board of Trustees meet approximately once every two months throughout the year.

Trustee Sub-Committees:

Subsequent to the end of the year, three Trustee Sub-Committees were set up to enhance the governance, being Finance and Governance (Chair: Graeme Thomson), Fund Raising and Communications (Chair: Grahame Hindes) and Services (Chair: Francis Bristow).

OBJECTIVES

Objects:

The objects of the Charity as set out in our governing document are:

To promote the physical and mental health of the residents of the Boroughs of Lewisham, Bromley and other South London Boroughs, in particular by providing:

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(a) a community garden where horticulture is used for therapy and rehabilitation;
(b) the protection and preservation of the environment for the benefit of the public by the conservation or promotion of biological diversity through:

(i) the provision, conservation, restoration or enhancement of the natural habitat in Sydenham Garden;

(ii) the maintenance or recovery of a species in its natural habitat in Sydenham Garden.

(c) opportunities for training for work and education; and

(d) opportunities for artistic and creative expression

Mission Statement:

Sydenham Garden aims to transform lives through therapeutic activities, enabling people to move forward in a supportive community environment. We aspire to be a diverse, sustainably funded, quality assured organisation. We will continue to develop a range of high quality and inspiring activities and opportunities for the local community; primarily those experiencing mental ill health or other significant illness.

Public Benefit:

To achieve our objects, Sydenham Garden provides services to the people of Lewisham, Bromley and other South London boroughs that provide improvements to their mental health, physical health, quality of life and opportunities for social interaction.

Sydenham Garden's Trustees confirm that the activities of the Charity are carried out in line with its objects, for the benefit of the public, and the impact of our work on our beneficiaries is a key criterion when deciding what activities to undertake and how best to achieve our mission. Sydenham Garden's Trustees therefore confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

During the year the Board saw some progress made in finalising the 3-year plan which was put into place to help direct activities between 2016 and 2019. It has conducted a thorough process with the help of an external provider and has set out the next 3-year plan, which will be summarised at this year's AGM.

As with previous years, evaluation of the impact of our work provides strong evidence of the benefit to those who take part. This evidence was used, and continues to be used, to negotiate and report on an ongoing contract with Lewisham Community Wellbeing and the Lewisham Dementia Support Hub, who fund our Adult Mental Health Gardening and Sow and Grow (dementia) projects. It has also been used in applications for funding, primarily for our Growing Lives project, which is currently funded by Big Lottery. The charity was successful in its application for continuation funding, which was granted for 2018-2021.

MANAGEMENT, STAFF AND VOLUNTEERS

Staff:

- Joanna Vallis was employed as the Art & Craft Project lead on 28 May 2018
- Rachael Tyndall was employed as Maternity Cover for the Garden Project Lead post on 25 March 2019
- Rosie Hollands was employed as the Dementia Project Deputy on 13 May 2019
- Richard Whittington was employed as a Sessional Worker on 1 July 2019
- Thomas Gallagher resigned as Director on 31 August 2019
- Coralie Hopwood has been appointed as Director and will commence her position on 18 November 2019

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Other staff still employed are: Sue Moye, Financial Officer; David Lloyd, Growing Lives Project Coordinator; Rose Pickering, Dementia Project Lead, Jermaine Bennett, Outreach and Development Worker, Jane McKay, Growing Lives Project Assistant, Kevin Hall, Therapeutic Session Leader, and Steve Prowse, Business and Premises manager. Paid hours totalled approximately 10,660 (11,310 2018) annually.

The Trustees acknowledge and are very grateful for the enormous contribution and professionalism of the staff, past and present, to the work of the Charity.

Volunteers:

Our volunteers are crucial to Sydenham Garden's operations; the Trustees and staff record their gratitude for their time and effort. Volunteer hours totalled 26,336 (2018: 18,720), with 92 people volunteering regularly for the Charity.

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ATTENDANCE STATISTICS (GROUPED):

	2018-19	2017-18	2016-17	2015-16	2014-15
Number of Referrals	441	313	421	403	269
Number of people attending at least one session	378	354	349	309	227

Ethnicity of attendees	2018-19	2017-18	2016-17	2015-16	2014-15	Lewisham 2011 Census
White	58%	58%	60%	57%	57%	53.6%
Mixed	12%	5%	11%	3.5%	3%	7.4%
Asian	9%	5%	4%	10%	5.5%	9.3%
Black or Black British	16%	27%	19%	25%	23%	27.2%
Other	2%	3%	2%	2.5%	1.5%	2.6%
Preferred not to say	2%	2%	2%	1%	10%	
Not Indicated	1%	0%	2%	1%	(1)	

Gender of attendees	2018-18	2017-18	2016-17	2015-16	2014-15	LBL website 2013
Female	50%	57%	54%	50.5%	52%	51.8%
Male	50%	42%	43%	48.5%	43%	48.2%
Transgender	0%	0%	0%	0%	0.5%	
Other	0%	0%	0%	0%	0.5%	
Preferred not to say	0%	1%	2%	0%	4%	
Not indicated	0%	0%	2%	1%	(1)	

Age of attendees	2018-19	2017-18	2016-17	2015-16	2014-15	2011-12
18-24	2%	4%	4%	4%	5%	(1)
25-34	19%	12%	13%	14%	4%	(1)
35-44	10%	6%	9%	15%	5.5%	(1)
45-54	21%	16%	18%	19.5%	12%	(1)
55-64	14%	16%	14%	18%	10%	(1)
65-74	9%	6%	7%	6.5%	8.5%	(1)
75+	23%	39%	34%	21.5%	21%	(1)
Preferred not to say	1%	1%	1%	0.5%	7%	(1)
Not indicated	1%	0%	2%	1%	27%	(1)

Sexual orientation of attendees	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Heterosexual	80%	79%	77%	80.5%	76%	(1)
Gay/ Lesbian	2%	1%	5%	5.5%	4.5%	(1)
Bisexual	3%	1%	3%	1%	0.5%	(1)
Other	2%	2%	0%	1.5%	0.5%	(1)
Preferred not to say	12%	11%	1%	9%	18%	(1)
Not indicated	1%	6%	0%	2.5%	0.5%	(1)

Disability of attendees	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Yes	50%	65%	47%	45%	32%	(1)
No	34%	25%	36%	41.5%	49%	(1)
Preferred not to say	14.5%	6%	12%	11%	18.5%	(1)

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Not indicated 1.5% 4% 5% 2.5% 0.5% (1)

Religion of attendees	2018-19	2017-18	2016-17	2015-16	2014-15	Lewisham 2011 census
Christian	47%	61%	62%	46.5%	55%	52.8%
Buddhist	1%	3%	1%	1.5%	2.5%	1.3%
Hindu	3%	0%	2%	7%	1.5%	2.4%
Muslim	4%	4%	1%	4%	5%	6.4%
Jewish	0%	0%	0%	0%	0%	0.2%
Sikh	0%	0%	1%	2%	2%	0.2%
No Religion	30%	18%	21%	22.5%	16%	27.2%
Other	4%	3%	3%	5%	1%	0.5%
Preferred not to say	9%	9%	8%	10%	16%	
Not indicated	2%	2%	1%	1.5%	1%	8.9%

Marital Status of attendees	2018-19	2017-18	2016-17	2015-16	2014-15
Married	18%	20%	23%	14%	9%
Single	47%	39%	42%	58.5%	54%
Divorced/Separated	17%	13%	10%	9%	12%
Widowed	14%	22%	16%	9.5%	4%
Civil Partnership	1%	0%	3%	2.5%	0.5%
Other	1%	3%	1%	3%	0.5%
Preferred not to say	1%	3%	3%	1%	17%
Not indicated	1%	0%	2%	2.5%	3%

The trustees are committed to Sydenham Garden becoming an organisation that reflects the diversity and ethnicity of the community around them.

Notes:

(1) Not reported

ACTIVITIES AND ACHIEVEMENTS

Sydenham Garden runs four core projects and a number of supplementary activities aiming to transform lives through therapeutic activities, enabling people to move forward in a supportive community environment. Three of these projects focus on adults recovering from mental ill health, and one on people in the early stages of Dementia. The three projects focussed on adult mental health are: Garden, Art & Craft and Growing Lives. All three offer something different, but have social, therapeutic, creative and training based activities at their core. Sow & Grow is a project for people with the early stages of dementia and uses the same approach, but underpins the activities with Cognitive Stimulation Therapy (CST), which is an evidence based approach to treating dementia.

Sydenham Garden is currently close to operating at physical capacity. During the year referral numbers dropped a little, although local and national evidence suggests that need is rising. Numbers of people using the service remained consistent with the previous year despite this drop in referral numbers.

Sydenham Garden ran weekly sessions for 378 (2018: 354) co-workers (the name we give to beneficiaries) in the period. Many outcomes were reported including majority health improvements on Likert scales, such as a 5 point average increase (6 point increase in 2018) in co-workers scores on the Warwick Edinburgh Mental Wellbeing Scale (WEMWBS). 3 points or more are considered clinically significant.

A thorough evaluation of the activities and achievements for the period can be found on the Sydenham Garden website.

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FINANCIAL REVIEW

The Trustees present their financial review for the financial year ending 31st March 2019.

During the year Sydenham Garden depended on grants, donations and contracts from external organisations which were agreed on the basis of our achieving agreed targets and outcomes or conducting specified activities. These represented 67% of our total income and the individual sources of these restricted funds are detailed in note 8. These funds were supplemented with unrestricted monies raised mainly by membership subscriptions, donations, fundraising events, fees for selective sessions, rental income, the Leathersellers' Company Charitable Fund and Service Delivery contracts. The events included the Spring, Summer and Winter fairs and a Summer Song festival. The course fees were from short courses open primarily to our session attendees, facilitation of volunteering days, and school sessions.

Total income during 2018-19 amounted to £350,123 compared with £318,088 in 2017-18. This improvement is mainly due to increases in session fees, donations and overall grant income. The donations are augmented this year by donations from Dr P Cawley (£15k) and corporate donations from The QBE Foundation (£5k) and Pears Foundation (£10k). Included within the donations income is accrued income of £12,000. This represents income from Dr P Cawley which is payable at £3,000 for the next 4 years, there is no restriction on this donation and therefore the entire donation has been accounted for this year.

During the year, various grants came to an end and new grants were secured. Overall this led to a cumulative £19k rise in grant income.

New three year funding came from Big Lottery Fund - Reaching Communities (total over three years £270k) and The Tudor Trust (£15k per annum) for the Growing Lives project. Network for Social Change Charitable Trust Funding for Social Change Ltd continue to fund part of the project until receipt of the Big Lottery funds in July 2018. Additional funding came from The 29th May 1961 Charitable Trust and London Groundwork. The latter was to fund the building of the De Frene Education Hub.

There was continued funding from The Henry Smith Charity and Lewisham Council from their Main Grant Programme (used to fund part of the staff salaries and overheads).

New funding was received for the art & craft project (The Grocers' Charity and Dr P Cawley), dementia project (City Bridge Trust and The Mercers' Company) and towards general project costs (The Leathersellers' Company Charitable Fund).

Work also began on the widening of our front path to accommodate an off road vehicle to transport our session attendees from the front gate to the building entrance due to the loss of alternative access. Funds from London Community Foundation and Royal London Foundation and The ACT Foundation contributed towards this expenditure.

The existing service delivery contract with Lewisham Clinical Commissioning Group came to an end in February 2019 but was replaced by two contracts with Bromley and Lewisham Mind.

Our financial position in 2018-19 has improved with an overall surplus of £63,252.

Our Balance Sheet reserves have increased from £600,676 to £663,928 of which 59% is attributable to our tangible assets. These are principally the Resource Centre, Greenhouse and Growing Lives Hub Building funded in the majority by grants (see Note 8).

Our own unrestricted cash funds have increased in the year from £114,385 to £194,954. The Trustees aim to maintain a reserve of at least three months operating costs (approximately £72,000). The remainder of the unrestricted reserves relates to tangible assets of £15,240.

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An additional designated special fund of £9,644 (2018: £6,644) exists in order to invest in future expansion to help combat the rising need for our services.

Progress since the end of the year:

Primarily through securing 2 contracts as part of a joint bid to Lewisham Clinical Commissioning Group with Bromley and Lewisham Mind, and a new 3-year main grant from London Borough of Lewisham, we have secured the necessary income for the remainder of the financial year. At this year's AGM the trustees will present an approved new 3-year plan as the current plan has been successfully completed. Preparation work has been underway since September 2018, and has included organisational wide surveys, focus groups and workshops. The Trustees have also procured the services of an external provider to help establish the plan. The plan was approved by the Trustees in September 2019.

The Charity has continued to work on widening the front path and has had to utilise a substantial portion of its unrestricted funds for this purpose and for other on-going maintenance including replacing its heating systems and some flooring.

However, with the current funding arrangements, and the upcoming plan, we are confident the future of Sydenham Garden is sustainable for the next 12 to 18 months. However, there is work to do in securing the long term future. Sydenham Garden faces a rising challenge to fund our operating costs and the 3-year plan will seek to address this directly.

Banking Arrangements:

CAF Bank remains our principal banker. Funds are placed in the Gold Savings account with an arrangement that a balance of only £1,000 remains in our current account at the end of each day.

Accountants

The Carley Partnership was re-appointed as the charitable company's accountants at the last AGM. A resolution to re-appoint The Carley Partnership for the ensuing year as independent examiner will be proposed at the 2019 AGM.

The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006

Approved by the Trustees on 23rd October 2019 and signed on their behalf by Jon Sherman (Trustee)

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SYDENHAM GARDEN FOR THE YEAR ENDED 31ST MARCH 2019

I report to the charity trustees on my examination of the accounts for the year ended 31st March 2019 which are set out on pages 12-22.

Respective responsibilities of trustees and examiner

The Charity's Trustees and also its directors for the purposes of company law are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ("the 2011 Act") and that they are eligible for an independent examination.

It is my responsibility to:

- examine the accounts (under S145 of the 2011 Act)
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under S145(5)(b) of the 2011 Act): and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, I confirm that no material matters have come to my attention giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Tanja Lawes FCA,
The Carley Partnership,
Chartered Accountants

*St James's House
8 Overcliffe
Gravesend, Kent ,
DA11 0HJ*

Date: 28th October 2019

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019)

COMPANY REGISTRATION NUMBER 05291164

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Income from:				
<i>Donations and legacies</i>				
Donations	41,771		41,771	23,673
Membership subscriptions	2,023		2,023	3,933
<i>Charitable Activities</i>				
Grants received	33,610	233,211	266,821	247,551
Session fees	11,235		11,235	9,411
Session Produce Sales	1,063		1,063	558
<i>Other trading activities</i>				
Fundraising and publicity	11,362		11,362	15,678
Rental	15,612		15,612	16,478
<i>Investment Income</i>				
Bank Interest received	236		236	101
<i>Other</i>				
Profit on sale of assets	0		0	705
Total Income	116,912	233,211	350,123	318,088
Expenditure on:				
Raising funds	3,167	313	3,480	11,659
Charitable Activities	29,269	254,122	283,391	271,640
Total Resources Expended (see note 17)	32,436	254,435	286,871	283,299
Net movement in funds	84,476	(21,224)	63,252	34,789
Reconciliation of funds				
Total funds brought forward	135,362	465,314	600,676	565,887
Transfer between funds	0	0	0	0
Total funds carried forward	219,838	444,090	663,928	600,676

All of the above results are derived from continuing activities.

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BALANCE SHEET AS AT 31ST MARCH 2019

	Notes	2019 £	2018 £
<i>Fixed Assets:</i>			
Tangible assets	4	390,312	407,465
<i>Current Assets:</i>			
Debtors	5	40,070	16,634
Cash at bank and in hand		248,926	185,968
		288,996	202,602
<i>Liabilities:</i>			
Creditors: Amounts falling due within one year	6	(15,380)	(9,391)
Net Current Assets		273,616	193,211
Total Assets Less Current Liabilities		663,928	600,676
Creditors: Amounts falling due after more than one year		0	0
Net Assets		663,928	600,676
<i>Represented by:</i>			
General Unrestricted funds	11	210,194	128,718
Designated Special Unrestricted fund	9	9,644	6,644
Total Unrestricted funds		219,838	135,362
Restricted funds - tangible assets	8	375,072	393,132
Restricted funds	8	69,018	72,182
Total funds		663,928	600,676

For the year ending 31st March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 12-22 were approved and authorised for issue by the Trustees on 23rd October 2019 and signed on their behalf by:

Jon Sherman
Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS 102), applicable accounting standards and company law. The charity is a public benefit entity. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming Resources

Charitable trading activities: income is included in the period in which the Charity is entitled to its receipt.

Donations and Grants

Income from donations and grants is included in incoming resources when these are receivable. Income is also included when the Charity is entitled to it, that it is probable that it will be received and the amount can be measured reliably except as follows:

When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All support costs are included under "charitable activities" rather than apportioned between each of the charity's activities (such as fundraising), as such an apportionment would result in small, immaterial amounts attributable to non-charitable activities. The costs and time involved of calculating such an apportionment would vastly outweigh the usefulness of doing so.

Pension Costs

The Charity participates in a defined contribution scheme.

Tangible Fixed Assets

Tangible Fixed Assets are depreciated by reference to their estimated useful lives. The rates are:

IT and garden furniture, garden equipment, bee hives, water tank and bicycle	33%	straight line basis
Canopy sail and water irrigation system	20%	straight line basis
Other equipment, fencing and office furniture	10%	straight line basis
De Frene greenhouse, hub, education hub, compost toilet, solar kit, and shed	10%	straight line basis
Wynell Road Garden Buildings	Length of lease	straight line basis
De Frene Lease	Length of lease	straight line basis

Funds Accounting

Funds held by the Charity are either:

- Unrestricted - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated Unrestricted – The trustees intend to investigate expansion of services and physical space.
- Restricted - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Legal Status of the Charity

The Charity is a private company limited by guarantee incorporated in England and Wales. The liability of each member in the event of a winding up is limited to £1. Its registered office and business address is Sydenham Garden Resource Centre, 28A Wynell Road, London, SE23 2LW.

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3. Staff and Pension Costs

	2019	2018
Gross wages and salaries	£169,664	£155,215
Employers NI	£9,903	£8,813
Pension costs	£10,101	£9,057
	£189,668	£173,085

No employee received emoluments of over £60,000 during the year (2018: nil). No trustee received any remuneration.

The average number of employees in the year was 10 (2018: 10). The equivalent full time number of employees was 6 (2018: 5)

The Charity operates a defined contribution pension scheme for the benefit of employees. Contributions payable by the Charity for the period were £10,101 (2018: £9,057). There was no creditor at the year end in respect of pension contributions (2018: nil).

4. Tangible Fixed Assets

	Land and Buildings	Equipment & Furniture	Total
Cost	£	£	£
At 1st April 2018	505,230	39,530	544,760
Additions	1,956	4,209	6,165
Disposals	0	0	0
At 31st March 2019	507,186	43,739	550,925
Depreciation			
At 1st April 2018	111,484	25,811	137,295
Charge for the year	18,589	4,729	23,318
Disposals	0	0	0
At 31st March 2019	130,073	30,540	160,613
Net Book Value			
At 31 st March 2018	393,746	13,719	407,465
At 31st March 2019	377,113	13,199	390,312

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5. Debtors

	2019	2018
	£	£
Grant receivable	17,878	8,516
Prepayments	4,825	3,726
Other debtors	5,367	4,392
Accrued income: Donation	12,000	0
Total	40,070	16,634

Accrued income relates to a donation from Dr P Cawley to be received at £3,000 per annum over the next 4 years. Income is to be recognised within the accounts if there is an entitlement to it, that it is probable to be received and the amount can be measured reliably, due to the nature of this donation, all of the above criteria are met.

6. Creditors: Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	7,442	1,021
Deferred Income	1,137	1,013
Other creditors	5,575	5,976
Loan repayable	0	0
Accruals	1,226	1,381
Total	15,380	9,391

Deferred income relates to session and course fees, membership subscriptions and rental income received in the year but relating to the year ended 31st March 2020.

7. Commitment:

The Charity has a commitment to the National Allotments Society that expires within 990 years in respect of the lease of allotment land at De Frene Road Allotments, De Frene Road, Lewisham, London SE26, from and including 1st January 2010, to and including 31st December 3008. The lease was acquired for a premium of £3,250 with rent of £150 a year payable in advance on 1st January every year. Rent will be doubled with effect 1st January 2060 and again every 150 years after that. The total amount payable to the end of the lease in 3008 is £3,781,800.

The Charity also holds a lease from Lewisham Council on the Queenswood Road Nature Reserve, accessed from Wynell Road, the site of Sydenham Garden and its Resource Centre which expires on 26th September 2042. A peppercorn rent is payable per annum if demanded for the first ten years to 26th September 2017. For the next five years and subsequent five-year periods, either rent is payable based on the immediately preceding period or at open market value. No amount has been specified by Lewisham council to date.

The charity has a hire agreement with Pitney Bowes Finance Limited for the hire of the franking machine until December 2022. After renegotiation of the lease £180 is payable each year in quarterly amounts of £45. The total amount payable to the end of the agreement is £675.

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8. Movement in restricted funds

		Balance 1.4 2018	Incoming Resources	Outgoing Resources	Fixed assets Acquired	Balance 31.3 2019
		£	£	£	£	£
<i>Funds held as cash and debtors:</i>						
a)	Art Project costs	23,366	5,000	(22,143)		6,223
a)	Project costs including staff, sessions and overheads	9,739	24,860	(34,599)		0
b)	Director, Outreach, and Finance Salaries including overheads	4,379	18,000	(18,302)		4,077
c)	Garden and Dementia session costs including overheads	1,865	29,400	(31,265)		0
d)	De Frene Growing Lives Fund	17,366	119,856	(98,323)	(2,457)	36,442
e)	Garden Fund	12,550	0	(12,278)		272
f)	Dementia Sow & Keep Growing sessions and overheads	2,917	36,095	(16,176)	(832)	22,004
Sub-total – cash and debtors		72,182	233,211	(233,086)	(3,289)	69,018
<i>Funds held as tangible assets:</i>						
g)	Wynell Greenhouse	33,450		(1,365)		32,085
h)	Office and IT equipment	1,633		(489)	1,333	2,477
i)	Garden Resource Centre building	317,878		(12,974)		304,904
j)	Garden Resource Centre fixtures & fittings	1,356		(347)		1,009
k)	Tools and Equipment	1,411		(180)		1,231
l)	De Frene Greenhouse including stove	5,234		(748)		4,486
m)	De Frene compost toilet	5,205		(672)		4,533
n)	Garden furniture	2,108		(816)		1,292
n)	Garden shed	662		(96)		566
o)	De Frene Equipment	6,743		(1,599)		5,144
p)	De Frene Hub building	17,452		(1,930)		15,522
q)	De Frene Education Hub	0		(133)	1,956	1,823
Sub-total (tangible assets)		393,132		(21,349)	3,289	375,072
TOTAL RESTRICTED RESERVES		465,314	233,211	(254,435)	0	444,090

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The providers of the above funds in note 8 are as follows:

- a) London Borough of Lewisham – Communities that Care, Merchant Taylors' Company, The Drapers' Charitable Fund, The Grocers' Charity.
- b) The Henry Smith Charity.
- c) Lewisham Clinical Commissioning Group (CCG).
- d) London Groundwork, The Tudor Trust, Big Lottery Fund Reaching Communities, The Beatrice Laing Trust, The Network for Social Change Charitable Trust Funding for Social Change Ltd, The 29th May 1961 Charitable Trust and The Rotary Club. The fund is to provide weekly therapeutic and vocational sessions based at our market garden De Frene site. It also includes the construction of a Hub building, purchase of equipment and construction of a habitation area.
- e) Ajahma Charitable Trust, London Borough of Lewisham and Friends of Sydenham Garden and individual Donors Pond appeal. The fund relates to running therapeutic garden sessions and garden and pond refurbishment.
- f) City Bridge Trust, Hu-Shen Charitable Trust, London Borough of Lewisham – Positive Ageing Council, The Mercers' Company, The ACT foundation. The fund is to provide weekly therapeutic sessions for people with early dementia. It also includes the purchase of a buggy vehicle.

The funders of the above tangible assets are as follows:

- g) Friends of Sydenham Garden and individual Donors Greenhouse appeal, Horniman Museum, the Heritage Lottery Fund
- h) Big Lottery Fund - Reaching Communities, London Borough of Lewisham – Communities that Care, London Borough of Lewisham – Positive Ageing Council Fund, Mrs Smith & Mount Trust, The Mercers' Company, The Beatrice Laing Trust
- i) The Harold Hyam Wingate Foundation, Guys & St Thomas' Charity – PCT Development Fund, London Borough of Lewisham, Garfield Weston Foundation, The Clothworkers' Foundation, The Coutts Charitable Trust, The MacRobert Trust, The worshipful Company of Goldsmiths, Friends of Sydenham Garden and Individual Donors Building Appeal, The Percy Bilton Charity, Beatrice Laing Trust, The Tudor Trust, The Trusthouse Charitable Foundation, The Wolfson Foundation, The Henry Smith Charity, City Bridge Trust, combined contribution from South London and Maudsley NHS Foundation Trust and NHS Lewisham and London, South London and Maudsley NHS Trust Charitable Funds
- j) South London and Maudsley NHS Trust Charitable Funds
- k) The Access to Volunteering Fund
- l) London Borough of Lewisham – Social Enterprise, Big Lottery Fund - Awards for All, Big Lottery Fund - Reaching Communities
- m) Big Lottery Fund - Awards for All, Co- Operative Membership Community Fund, Veolia Environmental Trust

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The providers of the above funds in note 8 continued are as follows:

- (n) Big Lottery Fund - Reaching Communities, Friends of Sydenham Garden and individual Donors Pond appeal
- o) Big Lottery Fund - Reaching Communities, Evans Cornish foundation and London Groundwork
- p) Veolia Environmental Trust
- q) London Groundwork

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9. Movement in Designated Special Unrestricted fund

	Balance 1.4.2018	Incoming Resources	Outgoing Resources	Balance 31.3.2019
	£	£	£	£
<i>Funds held</i>				
a) Designated Special Unrestricted fund	6,644	3,000	0	9,644
Total	6,644	3,000	0	9,644

The purpose of the above funds are as follows:

- (a) The trustees intend to investigate expansion of services and physical space.

10. Net movement in funds

	2019	2018
	£	£
<i>This is after charging:</i>		
Depreciation	23,318	23,616
Leases/premises rent	1,170	1,170

11. Summary of Assets and Liabilities by Fund

	Unrestricted General Fund	Unrestricted Designated Fund	Restricted Funds tangible assets	Restricted Funds	Total
Fixed Assets	15,240		375,072		390,312
Net Current Assets	194,954	9,644		69,018	273,616
Long term liabilities					
Total	210,194	9,644	375,072	69,018	663,928

12. Related Party Transactions

The charity received donations from the Trustees in the year of £ 339 (2018: £870). No payments were made to related parties in the year (2018: nil).

13. Trustees Expenses

Trustees are entitled to claim travel and subsistence and other expenses related to carrying out the course of their duties at Sydenham Garden. There were no expenses in the year (2018: nil).

14. Independent Examiner's Fee

£1,100 was accrued in the year being the cost of the independent examination for 2019 (2018: £1,020).

15. Volunteers

During the year we had 92 session volunteers and three office-based volunteers that supported us on a weekly basis, as well as a number of community and corporate volunteers who support us on a more informal basis. The charity has benefitted from these unpaid volunteers and this is not recognised in the financial statements.

16. Government Grants

Government grants, including local government and NHS Trusts, have provided funds of £54,556 in the year being 20% of total grant income (2018: £67,211 - 27%). These contributed towards staff salaries, recruitment costs and overheads.

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17. Analysis of Expenses

	Charitable Activities	Support Costs	Total Charitable Activities	Fundraising Expenses	Total Expenses
Human resources	162,136	33,980	196,116		196,116
Project costs	28,382	2,124	30,506		30,506
Premises costs		13,810	13,810		13,810
Office expenses		1,925	1,925		1,925
Information Technology		5,762	5,762		5,762
Insurance		4,133	4,133		4,133
Depreciation		23,318	23,318		23,318
Governance Costs		7,183	7,183		7,183
Direct fundraising costs				3,480	3,480
Sundry expenses		638	638		638
TOTAL	190,518	92,873	283,391	3,480	286,871