

REGISTERED CHARITY NUMBER: 1155534

**REPORT OF THE TRUSTEES YEAR ENDED 31 MARCH 2018 FOR THE GREEN BACKYARD**

## THE GREEN BACKYARD REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018

The present their report with the financial statements of the charity for the period 1 April 2017 to 31 March 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Chair:**

Paul Hetherington (until 18th March 2018 when he retired as a trustee)

### **Secretary:**

Alun Williams (until 14 Sep 2017)

Hazel Perry (from 14 Sep 2017)

### **Treasurer:**

Hazel Perry (until 14 Sep 2017)

Alun Williams (from 14 Sep 2017)

### **Vice Chair:**

Sophie Antonelli

### **Trustees:**

Mahemuda Arselani (elected 18 March 2018)

Dr Richard Ferris (elected 18 March 2018)

Jason Gearing

Richard Hill (retired 18th March 2018))

Mandy Jones (retired 1st November 2017)

Simon Lacey (elected 18th March 2018)

Stuart Middleton (retired 1st August 2017)

Jennifer Orrell (elected 18th March 2018)

Vanessa Pool

Mark Richards (retired 18th March 2018))

Lisa Roberts (elected 18th March 2018)

Peter Slinger (retired 18th March 2018))

Cllr Irene Walsh (elected 18 March 2018)

### **Bankers**

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

### **Website**

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

### **Charity Name and Status**

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

## **Objects and Activities**

The charitable purposes of The Green Backyard CIO are:

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

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

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

### **Charity governance**

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

### **Public Benefit**

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

### **Reserves**

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

**Period of report**

The report covers the charity's accounting year from 1 April 2017 to 31 March 2018.

**Chair's Report (Paul Hetherington)**

This year saw us build on the previous year's hard work in gaining security of tenure on our land to ultimately sign a 12 year lease. Much of the first part of this year was spent negotiating and finalising details of the agreement with Peterborough City Council, before signing in September 2017.

We were again successful in securing grant funding from Peterborough Presents to run our popular May Day celebration in partnership with Peterborough Diwali Association. This featured live music, dancing, traditional Holi colour throwing and food, as well as a traditional may pole dance.

The summer of 2017 saw us partner with Peterborough Environment City Trust and Metal to deliver the Planet B Festival, an expansion on the previously successful annual Green Festival, encompassing art, discussion and performance to highlight key sustainability issues. It also enabled us to bring back the Smugglers Festival to The Green Backyard for another year, helping to raise some additional income.

We saw the return of our Christmas Fair, only bigger and better than last year. We had nearly 50 stalls representing local businesses and artists as well as music and activities for all ages including, Storytelling, Woodland craft activities, colouring in and Christmas decoration creation.

The securing of a lease on the land enabled us to finally recruit staff to fulfil key roles within the charity and strengthen our ability to gain funding, deliver projects and manage finances and volunteers, and we welcomed Stuart Middleton and Samantha Woods to the organisation as Project Workers, both working 3 days per week. We chose to employ using a cooperative model and Project Workers have pay parity.

One of the first tasks for the new staff, working in a team with our existing site managers, was to improve the visual appearance of the site in order to meet requirements specified in our new lease. They also developed our partnership with Headway, a charity working with adults who have experienced brain injury. Headway bring regular groups to the site to take part in activities, and were successful in applying for grant funding to make the site more accessible through the installation of an accessible composting toilet and some level pathways.

In February 2018 we received a contribution towards core costs of £10k from Garfield Weston, following an application made by Sam Woods and Sophie Antonelli.

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

**Registered office**

Chauffeurs Cottage  
St Peter's Road  
Peterborough  
PE1 1YX

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on .....<sup>21/01/2019</sup> and signed on its behalf by:



.....  
Trustee

Charity number: 1155534

The Green Backyard

Unaudited Financial Statements

For the year ended 31 March 2018

The Green Backyard  
Report of the Trustees  
For the year ended 31 March 2018

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2018.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



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Triple Bottom Line Accounting Limited  
The Enterprise Centre  
University of East Anglia  
Norwich  
Norfolk  
NR4 7TJ

30 January 2019

The Green Backyard  
Statement of Financial Activities  
For the year ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 £	2017 £
<b>Income and endowments from:</b>					
Donations and legacies	2	14,551	2,585	17,136	50,399
Charitable activities	3	10,115	-	10,115	-
Other trading activities	4	2,886	-	2,886	350
<b>Total</b>		<b><u>27,552</u></b>	<b><u>2,585</u></b>	<b><u>30,137</u></b>	<b><u>50,749</u></b>
<b>Expenditure on:</b>					
Raising funds	5/6	(21,966)	(70)	(22,036)	(43,360)
Charitable activities	7/8	(10,997)	(585)	(11,582)	(13,149)
Other expenditure		(18,337)	-	(18,337)	(12,460)
<b>Total</b>		<b><u>(51,300)</u></b>	<b><u>(655)</u></b>	<b><u>(51,955)</u></b>	<b><u>(68,969)</u></b>
<b>Transfers between funds</b>		7,119	(7,119)	-	-
<b>Other recognised gains/losses</b>					
Gains/(losses) on revaluation of fixed assets		12,500	-	12,500	-
<b>Net movement in funds</b>		<b><u>(4,129)</u></b>	<b><u>(5,189)</u></b>	<b><u>(9,318)</u></b>	<b><u>(18,220)</u></b>
<b>Reconciliation of funds</b>					
Total funds brought forward		35,004	11,057	46,061	64,281
<b>Total funds carried forward</b>		<b><u>30,875</u></b>	<b><u>5,868</u></b>	<b><u>36,743</u></b>	<b><u>46,061</u></b>

The Green Backyard  
Statement of Financial Position  
As at 31 March 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	13	12,500	-
		<u>12,500</u>	<u>-</u>
<b>Current assets</b>			
Stocks	14	223	4,750
Debtors	15	-	1,500
Cash at bank and in hand		24,020	41,131
		<u>24,243</u>	<u>47,381</u>
<b>Creditors: amounts falling due within one year</b>	16	-	(1,320)
<b>Net current assets</b>		<u>24,243</u>	<u>46,061</u>
<b>Total assets less current liabilities</b>		<u>36,743</u>	<u>46,061</u>
<b>Net assets</b>		<u>36,743</u>	<u>46,061</u>
<b>The funds of the charity</b>			
Restricted income funds	17	5,868	11,057
Unrestricted income funds	17	30,875	35,004
<b>Total funds</b>		<u>36,743</u>	<u>46,061</u>

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



.....  
Jason Gearing  
Trustee

30 January 2019

The Green Backyard  
Notes to the Financial Statements  
For the year ended 31 March 2018

**1. Accounting Policies**

**Basis of accounting**

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

The Green Backyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Incoming resources**

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

**Resources expended**

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

**Tangible fixed assets**

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

**Stocks and work in progress**

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

**Irrecoverable VAT**

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

**2. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Donations received	4,551	-	4,551	20,419
Grants received	10,000	2,585	12,585	29,980
	<u>14,551</u>	<u>2,585</u>	<u>17,136</u>	<u>50,399</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**3. Income from charitable activities**

	2018	2017
	£	£
<b>Unrestricted funds</b>		
<i>Events</i>		
Contracts	4,750	-
Other Event Income	5,365	-
	<u>10,115</u>	<u>-</u>
	<u>10,115</u>	<u>-</u>

**4. Income earned from other activities**

	2018	2017
	£	£
<b>Unrestricted funds</b>		
Fund raising events	551	-
Shop income	2,335	350
	<u>2,886</u>	<u>350</u>

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

	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Purchases and Direct Costs	707	-	707	45,389
Subscriptions	-	-	-	220
Support costs	14,275	70	14,345	2,501
	<u>14,982</u>	<u>70</u>	<u>15,052</u>	<u>48,110</u>

**6. Expenditure on other trading activities**

	2018	2017
	£	£
<b>Unrestricted funds</b>		
Shop costs	6,984	(4,750)
	<u>6,984</u>	<u>(4,750)</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**7. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2018	2017
	£	£	£	£
Site Maintenance	-	585	585	-
Events	4,352	-	4,352	318
Training	870	-	870	9,812
Support costs	5,775	-	5,775	3,019
	<u>10,997</u>	<u>585</u>	<u>11,582</u>	<u>13,149</u>

**8. Costs of charitable activities by activity type**

	2018	2017
	£	£
<b>Activities undertaken directly</b>		
Site Maintenance	585	2,774
Events	4,352	318
Training	870	10,057
	<u>11,582</u>	<u>13,149</u>

**9. Analysis of support costs**

	2018	2017
	£	£
<b>Voluntary Income</b>		
Management	12,853	-
Governance costs	7,267	5,520
	<u>20,120</u>	<u>5,520</u>

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

This is stated after charging/(crediting):

	2018	2017
	£	£
Accountancy fees	1,422	528

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**11. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2018 were:

	2018 £	2017 £
Salaries and wages	12,853	-
	<u>12,853</u>	<u>-</u>

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

	Unrestricted funds £	Restricted funds £	2017 £
<b>Income and endowments from:</b>			
Donations and legacies	20,419	29,980	50,399
Other trading activities	350	-	350
<b>Total</b>	<u>20,769</u>	<u>29,980</u>	<u>50,749</u>
<b>Expenditure on:</b>			
Raising funds	(2,035)	(38,824)	(40,859)
Charitable activities	(13,149)	-	(13,149)
Other expenditure	(11,415)	(1,045)	(12,460)
<b>Total</b>	<u>(26,599)</u>	<u>(39,869)</u>	<u>(66,468)</u>
<b>Transfers between funds</b>	37,888	(37,888)	-
<b>Net movement in funds</b>	<u>32,058</u>	<u>(47,777)</u>	<u>(15,719)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	5,447	58,834	64,281
<b>Total funds carried forward</b>	<u>37,505</u>	<u>11,057</u>	<u>48,562</u>

**13. Tangible fixed assets**

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

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**14. Stocks and work in progress**

	2018	2017
	£	£
Stocks of raw materials	223	4,750
	<u>223</u>	<u>4,750</u>

**15. Debtors**

	2018	2017
	£	£
<b>Amounts due after more than one year:</b>		
Prepayments and accrued income	-	1,500
	<u>-</u>	<u>1,500</u>

**16. Creditors: amounts falling due within one year**

	2018	2017
	£	£
Other creditors	-	1,320
	<u>-</u>	<u>1,320</u>

**17. Movement in funds**

**Unrestricted Funds**

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

**Unrestricted Funds - Previous year**

	Balance at 01/04/2016	Incoming resources	Outgoing resources	Transfers	Gains and losses	Balance at 31/03/2017
	£	£	£	£	£	£
<i>General</i>						
General	5,447	20,769	(29,100)	37,888	-	35,004
	<u>5,447</u>	<u>20,769</u>	<u>(29,100)</u>	<u>37,888</u>	<u>-</u>	<u>35,004</u>

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**Purpose of unrestricted Funds**

General

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

**Restricted Funds**

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

**Restricted Funds - Previous year**

	Balance at 01/04/2016	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2017
	£	£	£	£	£
Awards for All	3,938	-	-	-	3,938
Various Restricted	54,896	29,980	(39,869)	(37,888)	7,119
	<u>58,834</u>	<u>29,980</u>	<u>(39,869)</u>	<u>(37,888)</u>	<u>11,057</u>

**Purpose of restricted funds**

Awards for All

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

Community Trade Up

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

PCC

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

Various Restricted

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

The Green Backyard  
Notes to the Financial Statements Continued  
For the year ended 31 March 2018

**18. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	12,500	18,375	30,875
<b>Restricted funds</b>			
Awards for All	-	3,938	3,938
Community Trade Up	-	1,930	1,930
	<u>12,500</u>	<u>24,243</u>	<u>36,743</u>
 <b>Previous year</b>			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	-	35,004	35,004
<b>Restricted funds</b>			
Awards for All	-	3,938	3,938
Various Restricted	-	7,119	7,119
	<u>-</u>	<u>46,061</u>	<u>46,061</u>

The Green Backyard  
Detailed Statement of Financial Activities  
For the year ended 31 March 2018

	2018	2017
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	4,551	20,419
Grants & Contracts	12,585	29,980
	<b>17,136</b>	<b>50,399</b>
<b>Charitable activities</b>		
Contracts (Events)	4,750	-
Other Event Income (Events)	5,365	-
	<b>10,115</b>	-
<b>Other trading activities</b>		
Fund raising events	551	-
Shop income	2,335	350
	<b>2,886</b>	<b>350</b>
<b>Total incoming resources</b>	<b>30,137</b>	<b>50,749</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Purchases and Direct Cost	(707)	(45,389)
Subscriptions	-	(220)
	<b>(707)</b>	<b>(45,609)</b>
<b>Other trading activities</b>		
Shop costs	(6,984)	4,750
	<b>(6,984)</b>	<b>4,750</b>
<b>Charitable activities</b>		
Cost of direct charitable activity (Site Maintenance)	(585)	-
Event Costs (Events)	(4,352)	(318)
Teaching Costs (Training)	(870)	(9,812)
	<b>(5,807)</b>	<b>(10,130)</b>
<b>Other</b>		
Postage and Stationery	(71)	(1,934)
Management Costs	(18,206)	(10,500)
Bank Charges	(60)	(26)
	<b>(18,337)</b>	<b>(12,460)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(12,853)	-
	<b>(12,853)</b>	-
<b>Governance costs</b>		
Governance costs	(1,492)	(2,501)
Governance costs (Site Maintenance)	(5,547)	(2,774)
Governance costs (Training)	(228)	(245)
	<b>(7,267)</b>	<b>(5,520)</b>

The Green Backyard  
Detailed Statement of Financial Activities Continued  
For the year ended 31 March 2018

<b>Total resources expended</b>	<u>(51,955)</u>	<u>(68,969)</u>
<b>NET INCOME BEFORE GAINS AND LOSSES</b>		
<b>Other recognised gains and losses</b>		
Gains/(loss) on revaluation of tangible fixed assets for charity's own use	12,500	-
	<u>12,500</u>	<u>-</u>
<b>Net income before gains and losses</b>	<u>12,500</u>	<u>-</u>
<b>Net Expenditure</b>	<u>(9,318)</u>	<u>(18,220)</u>