

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

REPORT OF THE TRUSTEES - 2023

STRUCTURE

Eden Nature Garden, at St Paul's Clapham (formerly St Paul's Community Centre) (the "Charity") is an association registered with the Charity Commission with charity number 1055769. This report covers the year ended 31st March 2023.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Charity was originally formed in 1996 to succeed to the administration of a licence put into trust in 1984 for the use of part of the parish church of St Paul, Clapham, London, as a youth club and community centre. On 19th March 2023 the Trustees met to consider the future of the Charity and resolved from 1st April 2023 to hand back administration of that part of St Paul's church to the PCC of St Paul's church, Clapham. At that same meeting the Trustees also resolved to amend the constitution of the Charity and change the name of the Charity to "Eden Nature Garden, at St Paul's Clapham", subject to all necessary approvals.

ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

During the year the Charity continued to operate the community centre and (as a restricted activity) assist a community garden project at St Paul's church, Clapham, known as Eden Nature Garden. Both long term and one-off lettings of parts of the community centre continued at a high level and the centre continued to be well managed and maintained. One of Eden's proudest moments this year has been a visit by BBC's Gardeners' World and the filming of our head gardener, Benny Hawksbee, highlighting his achievements in gardening for wildlife. The programme was aired in September 2022. Completion of the church roof rainwater capture project and the installation of three 2,000 litre tanks helped the garden to stay green and survive the hot summer months. In January 2023, a grill style walkway around the pond was built, creating a haven for frogs while allowing plants to grow through and give safe access for visitors to the pond. Educational signage was also erected illustrating aspects of the garden's flora and fauna and two successful composting workshops were held as part of St Paul's Big Green Day in September 2022.

FINANCIAL REVIEW AND RESERVES POLICY

Following the effects of the pandemic felt in the previous two years, the year was a more "normal" one for the Charity. Community centre lettings income rose to £41,612 from £40,707 in 2021/22, although centre expenses fell to £26,984, from £29,421 in 2021/22. Together with a small amount of investment income, this meant that the centre recorded a surplus of £14,672 in the year, compared to £11,287 in 2021/22. The community garden generated income of £5,085 in the year, compared to £18,966 in 2021/22 (which included some one-off grants and donations), with garden expenses (mainly a gardener's fees) totalling £17,281 in the year, compared to £17,762 in 2021/22. The resulting community garden deficit for the year was more than funded by transfers from the community centre fund totalling £12,887.

Hence in overall terms, the Charity generated a surplus of £2,476 in the year, compared to £12,492 for 2021/22. This surplus resulted in an increase in the Charity's Net Funds to £62,188 at 31 March 2023, from £59,712 at 31 March 2022. Of the total Net Funds, £48,722 is held in the community centre Designated Fund and £13,466 in the community garden Restricted Fund. Given that all the Charity's Net Funds are held in cash or other liquid assets, the Charity continues to be in a resilient financial position to continue its future work.

RISK MANAGEMENT

The Charity seeks to identify and to mitigate the key risks that it encounters in all aspects of its activities. This includes risks to its financial position, meeting statutory and legal requirements, operations and reputation.

GOVERNANCE AND MANAGEMENT

The trustees who acted during the year were as follows -

Rev. Canon Jonathan Boardman (ex officio) (Vicar of St Paul's, Clapham)
Elisabeth Robinson (ex officio) (Churchwarden of St Paul's, Clapham)
Rod Clark (ex officio) (Churchwarden of St Paul's, Clapham) - from 15 May 2022
Sarah Barton - to 26 January 2023

Philippa Bridge
Rosalind Bowles
Lorene Cameron - from 26 January 2023
Michelle Cameron-Knox - from 5 December 2022
Patricia Carter - from 26 January 2023
Allison Clark
Robert Cowley - from 5 December 2022
Michael McNish - from 5 December 2022
Nicholas Strachan - from 5 December 2022

Certain trustees are appointed ex-officio (e.g. the Vicar and Churchwardens of St Paul's, Clapham). Other trustees are appointed by the PCC of St Paul's, Clapham or at an annual meeting of users of the community centre. All trustees are inducted informally by the existing and past trustees. Strategic decisions are made by trustees at trustee meetings and policy is carried out by individual trustees and by volunteers. The Charity maintains working links with St Paul's, Clapham and with certain other local charitable and other organisations.

KEY MANAGEMENT PERSONNEL REMUNERATION

The trustees consider that they represent the key management personnel of the Charity, in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration from the Charity during the year, in respect of their trustee duties. One trustee is the co-owner of a nursery school which is the major long term tenant of part of the community centre.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing this report of and these Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those 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;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed in the accounts and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the maintenance and integrity of the charity and financial information included on the website of the Charity.

Address for correspondence
St Paul's Community Centre
St Paul's Church
Rectory Grove
London SW4 0DZ

28th January 2024

Rev. Canon Jonathan Boardman
Chair of the trustees

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

I report to the trustees on my examination of the financial statements of Eden Nature Garden, at St Paul's Clapham (formerly St Paul's Community Centre) ("the Charity"), for the year ended 31 March 2023, set out on pages 4 to 10.

Responsibilities and basis of report

As the trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the Charity's financial statements 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 2011 Act.

Independent Examiner's 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

SIMON MARSH

For and on behalf of
WSM Advisers Limited
Chartered Accountants
Connect House
133-137 Alexandra Road Wimbledon
London SW19 7JY

29th January 2024

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR TO 31ST MARCH 2023

		2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
Notes					
INCOME					
Voluntary income	2.1	-	2,933	2,933	17,184
Activities for generating funds	2.2	-	2,152	2,152	1,782
Lettings income	2.3	41,612	-	41,612	40,707
Income from investments	2.4	43	-	43	1
		<u>41,655</u>	<u>5,085</u>	<u>46,740</u>	<u>59,674</u>
EXPENDITURE					
Cost of generating funds	3.1	-	714	714	143
Community garden operating costs	3.2	-	16,567	16,567	17,619
Community centre operating costs	3.3	15,831	-	15,831	19,086
Administration costs	3.4	11,153	-	11,153	10,335
		<u>26,984</u>	<u>17,281</u>	<u>44,265</u>	<u>47,182</u>
NET INCOME/(EXPENDITURE)		<u>14,672</u>	<u>(12,196)</u>	<u>2,476</u>	<u>12,492</u>
TRANSFERS BETWEEN FUNDS					
Transfer to support gardener's fees		(11,440)	11,440	-	-
Transfer of garden security costs recharged		(1,447)	1,447	-	-
FUNDS BROUGHT FORWARD		<u>46,937</u>	<u>12,775</u>	<u>59,712</u>	<u>47,220</u>
FUNDS CARRIED FORWARD		<u>48,722</u>	<u>13,466</u>	<u>62,188</u>	<u>59,712</u>

All transactions are derived from continuing activities.

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 Total £
FIXED ASSETS					
Fixtures and fittings	4	-	-	-	889
CURRENT ASSETS					
Lettings income due		-	-	-	9,015
Wages advanced		667	-	667	1,100
Tax recovered on donations		-	1,047	1,047	684
Due from PCC of St Paul's, Clapham		7,380	-	7,380	2,445
Cash at bank - NatWest current accounts		2,153	12,419	14,572	41,356
Cash at bank - NatWest reserve account		40,023	-	40,023	5,491
		50,222	13,466	63,688	60,091
LIABILITIES					
Creditors: Amounts falling due in one year		1,500	-	1,500	1,268
TOTAL NET FUNDS		48,722	13,466	62,188	59,712
Represented by:					
Designated - Community Centre Fund		48,722		48,722	46,937
Restricted - Community Garden Fund			13,466	13,466	12,775
		48,722	13,466	62,188	59,712

These Financial Statements were approved by the Trustees on 28th January 2024 and signed on its behalf by:

Michael R McNish
Treasurer

Notes 1 to 6 form part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS -

YEAR TO 31ST MARCH 2023

1 ACCOUNTING POLICIES

Basis of Accounting

The Charity is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and with the Regulations' "true and fair view" provisions, together with FRS102 (2022) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)). The financial statements have been prepared under the historical cost convention.

Designated Funds are those which the Charity has received or generated and which have been designated by the Charity to be applied over time to a specific object. Any balance remaining unspent over time may be redesignated by the Charity to a General Fund.

Income Recognition

Regular giving and similar donations are recognized when received. Tax reclaimed on giving is recognized at the same time as the donations to which it relates. Grants are accounted for when the Charity is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

Expenditure Recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Fixed Assets

Equipment used within the community centre and certain renovations to the centre are depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of under £1,500 are expensed when acquired.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

Going concern

At the time of approving the financial statements, the Trustees have undertaken an assessment of the adequacy of the resources available to the Charity.

The Trustees have a reasonable expectation the Charity has adequate resources to continue in operational existence for the foreseeable future and accordingly continue to adopt the going concern basis of accounting in preparing the financial statements.

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
2 INCOME				
2.1 Voluntary income				
Major grants and donations	-	1,000	1,000	14,401
Individual donations	-	1,088	1,088	2,198
Website donations	-	482	482	586
Tax recovered on donations	-	363	363	-
	-	2,933	2,933	17,184
2.2 Activities for generating funds				
Plant sales and honey money	-	2,152	2,152	1,782
2.3 Lettings income				
Clapham Montessori	21,375	-	21,375	21,370
Baby Ballet	3,330	-	3,330	3,240
Perform	2,925	-	2,925	3,000
Arty Party	6,900	-	6,900	6,480
Rainbows, Brownies and Guides	2,606	-	2,606	705
Other regular lettings	970	-	970	2,238
One-off lettings income	3,506	-	3,506	3,674
	41,612	-	41,612	40,707
2.4 Income from investments				
Bank and other interest	43	-	43	1
TOTAL INCOME	41,655	5,085	46,740	59,674

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
3 EXPENDITURE				
3.1 Cost of generating funds				
Purchase of honey	-	714	714	143
3.2 Community garden operating costs				
Garden improvements	-	4,693	4,693	7,000
Gardener fees	-	11,440	11,440	9,175
Garden security costs	-	-	-	924
Other	-	434	434	519
	-	16,567	16,567	17,619
3.3 Community centre operating costs				
Cleaning and security costs	7,759	-	7,759	7,750
Repairs and maintenance	843	-	843	2,786
Gas	2,428	-	2,428	2,026
Electricity	1,389	-	1,389	1,171
Water	368	-	368	97
Fire prevention	417	-	417	505
Cleaning materials	1,738	-	1,738	420
Depreciation	889	-	889	4,330
	15,831	-	15,831	19,086
3.4 Administration costs				
Staff costs	7,628	-	7,628	7,393
Communications	501	-	501	431
Insurance	2,109	-	2,109	2,032
Professional fees	914	-	914	478
	11,153	-	11,153	10,335
TOTAL EXPENDITURE	26,984	17,281	44,265	47,182

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

4 FIXED ASSETS - COMMUNITY CENTRE FIXTURES AND FITTINGS

Cost

1 April 2022	24,655
Additions	-
31 March 2023	<u>24,655</u>

Depreciation

1 April 2022	23,766
Charge for year	889
31 March 2023	<u>24,655</u>

Net book value

31 March 2022	<u>889</u>
31 March 2023	<u>-</u>

5 RELATED PARTY TRANSACTIONS

There were no related party transactions in the course of the year (2022 none).

6 RESTATEMENT OF PRIOR YEAR RESULTS

The total of Voluntary Income for the prior year ended 31 March 2022 has been restated and reduced by £9,733 more properly to reflect a transfer in that year of that amount from the Community Centre Fund to the Community Garden Fund. The corresponding total of Community centre operating costs for the prior year has also been restated and reduced by £9,733. This restatement does not have any effect on the Net Income reported for the prior year.