

**COMPANY NUMBER: 02313579**  
**CHARITY NUMBER: 800655**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31ST MARCH 2021**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

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The directors of the Charitable Company are its Trustees for the purpose of Charity law and throughout this report are collectively referred to as the Trustees.

**Directors and Trustees**

Simon Cooper  
James Hillage  
Julie Lloyd  
Barry McNulty  
Ryan Myint  
Jacqueline Ralph  
Mark Sawtell  
Antonia Scarr  
Angela Smith  
Sam Smith  
Natalie White

**Programme Coordinator**

Helen Meade

**Company number: 02313579**

**Charity number: 800655**

**Registered Office**

Linklater Pavilion  
Railway Lane  
Lewes  
East Sussex  
BN7 2FG

**Professional Advisors**

**Independent Examiner**

VMR Anderson BA (Hons) FCA DChA  
Clark Brownscombe  
2 St Andrews Place  
Lewes  
East Sussex  
BN7 1UP

**Bankers**

NatWest Bank  
11 High Street  
Lewes  
East Sussex  
BN7 2ZX

**THE RAILWAY LAND  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

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The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

**Structure, Governance and Management Governing Document**

The Railway Land Wildlife Trust Limited is a company limited by guarantee (Company registration number 02313579) and is registered as a charity (Charity registration number 800655). It is governed by its Memorandum and Articles dated 19th April 2013. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

**Organisation**

The Railway Land Wildlife Trust is governed by a Trustee Board which is responsible for setting policies and ensuring legality and good practice in accordance with the Articles of Association of the Trust, Companies Act 2006 and Charities Act 2011.

**Objectives, activities and performance**

The objects of the Trust are:-

- To record, study, conserve, improve and create for the benefit of the public places of natural scientific interest and in particular of arboricultural, botanical, entomological, geological, ornithological, archaeological and zoological interest and to protect the flora and fauna of such places within the framework of sustainability;
- To promote, organise, conduct and encourage research for the increase of knowledge in the natural sciences and sustainability and to publish the useful results of such study and research;
- To advance the education of the public in sustainability in the natural sciences and in particular in arboriculture, botany, entomology, geology, ornithology and zoology, the employment of the natural sustainable resources of land in craftwork;
- To provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of the public at large.

Our Strategic Plan for 2018 – 2023 lays out four key strategic aims:

- Strategic Aim 1: Increase our influence with key stakeholders
- Strategic Aim 2: Get more local people involved with the Trust
- Strategic Aim 3: Provide inspirational and innovative learning activities and events
- Strategic Aim 4: Improve our infrastructure and resources

**Activities during the period**

Some wise person once said that 'out of adversity comes opportunity' and goodness knows that the year to March 2021, the period covered by this Annual Report, saw much adversity for many of us. However, we are pleased to say that it has also been a time of opportunity. The Trust has not just survived the lockdowns but, as this report shows, we have been able to:

- Support our local community through our Wellbeing in Nature project;

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

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- Overhaul our offer to schools;
- Revive the water meadows by dredging the ditches;
- Develop new partnerships and exciting funding opportunities; and
- Maintain our financial position and improve our infrastructure.

We have only been able to do this because of our excellent team of Milly, Ellie and Ruth, so ably and enthusiastically led by Helen and supported by our wonderful volunteers. The Trustees are extremely indebted to their loyalty and hard work.

The challenges that face us, not just from the pandemic but even more fundamentally from climate change and diminishing biodiversity are immense. The trustees pleased to say that, as you can see, we are in a good position to play a significant part in supporting the Lewes community to tackle them.

### **Staffing**

Our staff team has remained unchanged. After careful consideration it was decided that the Trust would take advantage of the furlough scheme for three of our four members of staff – Helen Meade (CEO), Milly Hawkins (Education Officer) and Ruth Collens (Admin Assistant) who were variously on furlough or part time furlough. Our Wellbeing Project Coordinator, Ellie Moulton, carried on working throughout the lockdowns, and her work provided invaluable support to many people.

Strategic outcome 4: Improve our Infrastructure and Resources

### **Wellbeing in Nature Project**

Our Wellbeing in Nature project proved invaluable to many throughout the lockdowns. Below are Ellie's reflections on the year, as well as some comments made by those taking part that show quite how significant the project was for them in challenging times.

The beginning of March 2020 saw one of our first Monday sessions of Wellbeing in Nature (WiN) and we were treated to a seal swimming in the Winterbourne Stream! The seal was successfully released into the sea in Newhaven after a dramatic rescue by East Sussex Wildlife Rescue & Ambulance Service (WRAS). More drama was to follow as we went into Lockdown, and we are proud to have been able to continue to run this project in slightly different ways than before. In the first week of lockdown the Wellbeing in Nature newsletter and a WhatsApp group were created to keep participants and volunteers connected to nature and to each other.

The first newsletters aimed to reach people who were shielding, isolated and anxious - as well as for community groups and GP surgeries to update on their services. They included ways for people to maintain their connection to the natural world by themselves. We had conversations about poor mental health while sharing green and wellbeing activities to try out at home. Soon the WiN community grew to include ecologists and zoologists explaining about the life cycles of amphibians and invertebrates, helping people identify their nature finds. People sent in amazing photographs and observations of the changing seasons from their windows and daily walks. Gardeners and wildflower experts shared tips for rewilding gardens and increasing biodiversity. We continued to encourage people to stay in good physical shape and use their minds creatively by including contributions from yoga and art teachers exploring ideas for things to do at home that would also support people's mental health. Throughout this time the WhatsApp group, one to one emails and phone calls supported people who were experiencing poor mental health and signposted them to different organisations that could help.

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During lockdown people were making the most of their time outside, the importance of accessing green spaces on our doorsteps was highlighted across the country and introduced a new audience to the therapeutic impact that nature can have. The newsletter enhanced people's knowledge about different habitats and the amazing biodiversity of the Railway Land. It encouraged people to access this beautiful local space, offering a positive next step of the journey to good mental health.

From June 2020 and when restrictions allowed us to, we provided one to one and group walks to members of the community who were experiencing isolation and experiencing poor mental health - people came from all over East Sussex. The group is open to all adults – we accept self-referrals and referrals from social prescribers, local voluntary organisations, therapists, green therapeutic groups, support workers, carers and family and friends. We adapted to our existing participant base as well as new people and saw an increase in referrals made by Social Prescribing workers reflected in engaging new participants coming along for the first time. New project activities were designed to meet this demand in covid-secure ways. We committed to outreach and networking throughout the year when possible as we recognised this is the best way to engage those hardest to reach and facing the greatest barriers. We explored ways to set up a dementia walking group and easy access walking group and increased the number of one-to- one walks to introduce nature connection to people who felt unsafe walking in a group and needed a gentle reintroduction to being out and about.

We have a strong volunteer and participant group and welcome people with lived experience of poor mental health, many of whom move through the project from participant to volunteer and back again. People who had similar mental health diagnoses gave others advice online, through the Whatsapp group, by the phone and on the walks: people who had lost loved ones gave each other support. People felt that they were part of a supportive community group - friendships have been made and continue within the project and outside of it. The message that it was okay to not be okay and that there was someone to talk to and/or share signposting ideas was a lovely, unexpected outcome.

***Some quotes from participants:***

A - I'm so excited for the coming year, when I feel, for me anyway, the journey starts anew. I can't thank you and the nature at Railway Land enough for keeping me afloat throughout this strange and difficult year we've had (and there have definitely been a lot of 'sinking' moments). But next year I'll be so much stronger and better

B - Lovely to walk around the Railway Land today. Beautifully fresh, clean air, playful Robins and children enjoying the huge puddles. Thank you for the connection, I needed it

C - I really love receiving the newsletter. It helps me to feel connected to you all and I am fascinated by all the beautiful photographs of how the land is changing - especially the water levels and the growth of fungi. The links you send give me so much insight into what else is going on in the outside world.

D - The walks in nature have really helped me in a dark time.

E - The Railway Land's wellbeing project has been a godsend, having arrived in Lewes during lockdown with a partner in poor mental health. Well organised, non-intrusive and positive support.

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

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**REPORT OF THE TRUSTEES  
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## **Schools' Education Programme**

### **4 6 8 project**

With schools closed for much of the year, our usually busy programme of school visits drew to an abrupt halt. Although we managed to squeeze in some visits in the autumn of 2020 – mainly as part of the 4 6 8 project - many schools decided not to hold off-site visits and so it was a quiet period in that respect.

However, the lull in school visits presented us with the opportunity to diversify the support we give to schools and to review our schools programme overall.

One excellent piece of work that came out of this, was the Green Careers for All set of videos and the learning resources that accompany them. These videos involved interviews with all sorts of people working in the green sector - our 'Green Champs' ranging from organic farmers, ecologists and wildlife project officers; to renewable energy companies and engineers on the Rampion windfarm. The aim of the project was to give secondary and tertiary pupils a greater insight into what working in the environmental sector might entail and to give it a human face. Y8 pupils from Seaford Head School responded with further questions they would like to ask our Green Champs, and this resulted in a second set of videos drilling down further into some people's roles and the motivations that had led them to the work they do.

The videos are on our website and are well worth a watch at [www.railwaylandproject.org/green-careers](http://www.railwaylandproject.org/green-careers). Trustees and staff also took advantage in the lull in visits to review the 4 6 8 project, the circular curriculum project designed by Dr John Parry in 2016. While many aspects of the project have been a great success, feedback from schools suggested that they really wanted the experiential, outdoor learning to be maximised and for curriculum links to be clearer.

This led to a revamp of the programme – now called Lewes Outdoor Learning (LOL) – which was launched in March 2021.

The change in working practices that the pandemic brought for many schools has also brought new partnerships and initiatives to the Trust, such as running 'forest school' sessions at Western Road Primary School. So while it has been a difficult and disturbing year, there have been positive outcomes for the education programme and we are in a good position to provide ongoing, high quality environmental education to local schools as well as those further afield.

Strategic Aim 2: Get more local people involved with the Trust

Strategic Aim 3: Provide inspirational and innovative learning activities and events

### **Events**

Events did not feature a great deal in this year but we did manage to run a few apple pressing sessions – all outdoors and luckily with clement weather. Supported as usual by a fantastic crew of volunteers, we pulped and juiced for two days flat and produced over 400 litres of juice. Also in September was Darren Bedser's Artwave installation in the signal box, which was transformed into a magical space with his intriguing wooded sculptures.

Strategic Aim 2: Get more local people involved with the Trust

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**Linklater Pavilion, the Signal Box and Chilly Brook**

Both the Linklater Pavilion and the Signal Box were spruced up during lockdown. The upstairs rooms in the Linklater have been given a lick of paint, leaving it looking bright and fresh.

Renovations to the signal box were completed, with the last of the rotten timbers replaced, the shutters improved to make them easier to open, and a key safe installed so the Friends of the Railway Land can enjoy using the signal box whenever they like.

The ditches on the water meadows are ideally dredged on a 7 year cycle to prevent them from silting up and to maintain the water habitats there. Having secured funding through the Community Infrastructure Levy, we were able to get some of the ditches between Chilly Brook and the water meadows belonging to LDC dredged, the scrapes on Chilly Brook renewed and enlarged, and new scrapes established on LDC's meadow.

Strategic Aim 4: Improve our infrastructure and resources

**Partnerships**

Our key partnership remains with Lewes District Council, who we work closely with on the management and use of the nature reserve. During this period LDC were going through a restructure, as well as providing emergency assistance to the Specialist Advisors, Chris Bibb from LDC has been providing support for the management of the Railway Land, and this has been hugely appreciated by all.

Although we were unable to meet partners face to face during this period, it was nonetheless a productive time in building and strengthening partnerships with other organisations. One partnership that really flourished is between ourselves, Common Cause Co-operative, Wildflower Lewes, Lewes Urban Arboretum, Lewes Swift Supporters and LDC. Collectively we worked up a project proposal for the Lewes Wildlife Mosaic. We are seeking funding for this project now, which aims to engage people and organisations across the town and enable them to build stepping stones of wildlife habitat, and to coordinate voluntary opportunities and wellbeing support over three years.

Other broader partnerships that the Trust has been involved with, include the development phase of the Changing Chalk project, led by the National Trust and funded by the National Lottery Heritage Fund, and the Ouse Valley CARES project which also started its development phase, funded by the Climate Action Fund.

Strategic Aim 1: Increase our influence with key stakeholders

**Trustees**

We were fortunate to recruit a new Trustee in this period, Ryan Myint. Ryan is a practicing solicitor, so his direct expertise is legal. He has also served as a charity trustee before, so brings experience of strategic oversight and governance.

He joins our other Trustees, namely Jim Hillage (then Chair), Mark Sawtell, (Treasurer), Sam Smith, Angie Smith, Barry McNulty, Simon Cooper, Toni Scarr, Natalie White, Jackie Ralph and Julie Lloyd.

Strategic Aim 4: Improve our infrastructure and resources

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**Volunteers**

We missed all our volunteers greatly during this year, and it was always good to hear from them and how they were faring during the lockdowns. We are looking forward now to re-invigorating our volunteer programme and hoping to welcome people back to events ‘in real life’ both at the Linklater Pavilion and on the Railway Land!

**Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Charity’s aims and objectives.

**Plans for Future Periods**

The Trust aims to: Increase and consolidate income from hire of the Linklater Pavilion, recruiting people and organisations to the ‘Friends of the Railway Land’ membership scheme, running paid for activities such as holiday clubs, and holding fundraising events.

- Extend our programme of educational activities, specifically the provision of outdoor learning visits for primary and secondary schools; the further development of the 468 project with Lewes schools; and the provision of life long community learning opportunities.
- Further develop the volunteer programme through training and support, and to recruit new volunteers to more diverse roles.
- Provide opportunities for marginalised groups to benefit from engaging with the natural world and making use of the resources on offer at the Linklater Pavilion; specifically, to deliver and develop our work with people struggling with their mental health.
- Work closely with Lewes District Council on the management of the Railway Land Local Nature Reserve.

**Financial review**

Total incoming resources for the year amounted to £107,699 (2020: £94,087). Total resources expended amounted to £84,226 (2020: £97,652). Net surplus for the year amounted to £23,473 (2020: Deficit £3,565).

**Recruitment and appointment of trustees**

In accordance with the Articles of Association Trustees are elected by the membership. Half of the Trustees are required to retire annually by rotation and may offer themselves for re-election. Any Trustee co-opted by the Trustee Board during the year are required to stand for re-election at the next Annual General Meeting (AGM). When considering co-opting, the Trustee Board has regard to the requirements of any specialist skills needed.

**Risk management**

The Trustees acknowledge their responsibility to manage risk and have a risk strategy in place which comprises:-

- The maintenance of a risk register;
- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate against those risks identified in each review; and
- The implementation of procedures designed to prevent and potential impact on the charity should those risks materialise.

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

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**Trustees' responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable laws and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and the incoming resources and application of resources, including the net income or expenditure of the Company for the period. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- state whether applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees must, in determining how amounts are presented within items in the income and expenditure account and balance sheet have regard to the substance of the reported transaction or arrangement in accordance with generally accepted accountancy principles or practice.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the Board:

.....  
M Sawtell - Trustee

Date:

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF**

**THE RAILWAY LAND  
WILDLIFE TRUST LIMITED  
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I report on the financial statements of the charity for the year ended 31st March 2021, which are set out on pages 10 to 19.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

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:

- (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 accounting 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 methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Victoria Anderson BA (Hons) FCA DChA  
Chartered Accountant  
Clark Brownscombe  
2 St Andrews Place  
Lewes, East Sussex, BN7 1UP

Date:

**THE RAILWAY LAND  
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**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	2021 Total £	2020 Total £
<b>INCOME FROM</b>	3				
Donations and legacies		16,393	-	16,393	8,204
Charitable activities		57,371	31,142	88,513	79,332
Other trading activities		2,778	-	2,778	6,458
Investments		<u>15</u>	<u>-</u>	<u>15</u>	<u>93</u>
<b>TOTAL</b>		<b><u>76,557</u></b>	<b><u>31,142</u></b>	<b><u>107,699</u></b>	<b><u>94,087</u></b>
<b>EXPENDITURE ON</b>	4				
Raising funds		456	-	456	2,262
Charitable activities		<u>59,123</u>	<u>24,647</u>	<u>83,770</u>	<u>95,390</u>
<b>TOTAL</b>		<b><u>59,579</u></b>	<b><u>24,647</u></b>	<b><u>84,226</u></b>	<b><u>97,652</u></b>
Net movement in funds		16,978	6,495	23,473	(3,565)
<b>Fund balances at 31st March 2020</b>		<b><u>692,814</u></b>	<b><u>14,401</u></b>	<b><u>707,215</u></b>	<b><u>710,780</u></b>
<b>Fund balances at 31st March 2021</b>		<b><u>709,792</u></b>	<b><u>20,896</u></b>	<b><u>730,688</u></b>	<b><u>707,215</u></b>

The detailed 2020 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

**THE RAILWAY LAND  
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**BALANCE SHEET  
AS AT 31ST MARCH 2021  
COMPANY NUMBER 02313579**

	Note	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	<b>631,804</b>	<u>645,089</u>
<b>CURRENT ASSETS</b>			
Debtors	8	<b>2,373</b>	6,321
Cash at bank		<u><b>101,442</b></u>	<u>60,955</u>
		<b>103,815</b>	67,276
<b>CREDITORS:</b> Amounts falling due within one year	9	<u><b>(4,931)</b></u>	<u>(5,150)</u>
<b>NET CURRENT ASSETS</b>		<u><b>98,884</b></u>	<u>62,126</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>730,688</b></u>	<u>707,215</u>
<b>FUNDS</b>			
Restricted Funds	11	<b>20,896</b>	14,401
Unrestricted Funds	12	<u><b>709,792</b></u>	<u>692,814</u>
		<u><b>730,688</b></u>	<u>707,215</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

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

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved on behalf of the Board of Trustees on

.....  
M Sawtell - Trustee

The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

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**1. Accounting policies**

**a. Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019), hereafter referred to as the Charities SORP (FRS 102).

The Railway Land Wildlife Trust Limited 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.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

**b. Funds Held**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes.

**c. Income**

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

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**d. Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**e. Fixed Assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off cost less residual value over their expected useful economic lives as follows:

Freehold Land	- none
Pavilion building	- over the length of the lease
Fixtures, fittings and equipment	- 5 years straight line

**f. Debtors**

Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income and tax recoverable are included at the best estimate of the amounts receivable at the balance sheet date.

**g. Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**h. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**i. Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The costs of the defined contribution scheme are included with the associated staff costs and are allocated to charitable activities. The charity participates in the NEST pension scheme in accordance with meeting auto enrolment responsibilities.

**j. Going Concern**

There are no material uncertainties concerning the charity's ability to continue as a going concern.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**2. Comparative Statement of Financial Activities**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	2020 Total £
<b>INCOME FROM</b>			
Donations and legacies	8,204	-	8,204
Charitable activities	34,088	45,244	79,332
Other trading activities	6,458	-	6,458
Investments	<u>93</u>	<u>-</u>	<u>93</u>
<b>TOTAL</b>	<b><u>48,843</u></b>	<b><u>45,244</u></b>	<b><u>94,087</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	2,262	-	2,262
Charitable activities	<u>60,503</u>	<u>34,887</u>	<u>95,390</u>
<b>TOTAL</b>	<b><u>62,765</u></b>	<b><u>34,887</u></b>	<b><u>97,652</u></b>
Net movement in funds	(13,922)	10,357	(3,565)
<b>Fund balances at 1st April 2019</b>	<b><u>706,736</u></b>	<b><u>4,044</u></b>	<b><u>710,780</u></b>
<b>Fund balances at 31st March 2020</b>	<b><u>692,814</u></b>	<b><u>14,401</u></b>	<b><u>707,215</u></b>

**3. Income**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
<b>Donations and legacies</b>				
Donations and Gift aid	11,460	-	11,460	3,830
Membership fees	<u>4,933</u>	<u>-</u>	<u>4,933</u>	4,374
	<b><u>16,393</u></b>	<b><u>-</u></b>	<b><u>16,393</u></b>	<b>8,204</b>
<b>Charitable activities</b>				
Children's activities and school visits	3,335	-	3,335	17,274
Hire of Linklater Pavilion	4,634	-	4,634	28,498
Grants	-	31,142	31,142	33,560
Pandemic aid	<u>49,402</u>	<u>-</u>	<u>49,402</u>	<u>-</u>
	<b><u>57,371</u></b>	<b><u>31,142</u></b>	<b><u>88,513</u></b>	<b>79,332</b>
<b>Other trading activities</b>				
Fundraising events	515	-	515	3,863
Electricity feed in tariff	2,133	-	2,133	2,595
Sundry income	<u>130</u>	<u>-</u>	<u>130</u>	<u>-</u>
	<b><u>2,778</u></b>	<b><u>-</u></b>	<b><u>2,778</u></b>	<b>6,458</b>
<b>Investments</b>				
Bank interest received	<u>15</u>	<u>-</u>	<u>15</u>	<u>93</u>
<b>Total income</b>	<b><u>76,557</u></b>	<b><u>31,142</u></b>	<b><u>107,699</u></b>	<b><u>94,087</u></b>

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4.	<b>Expenditure</b>	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total 2021 £</b>	<b>2020 £</b>
	<b>Raising funds</b>				
	Event costs	<u>456</u>	-	<u>456</u>	<u>2,262</u>
	<b>Charitable activities</b>				
	Cost of charitable activities	526	-	526	4,028
	Grant related costs	-	22,696	22,696	17,138
	Property costs	6,903	-	6,903	14,166
	Overhead salaries and wages	32,685	1,951	34,636	36,022
	Light, heat and power	481	-	481	2,537
	General insurance	1,565	-	1,565	1,509
	Marketing and communication	1,476	-	1,476	2,380
	Administration costs	898	-	898	1,331
	Depreciation	13,285	-	13,285	14,030
	Donation to Madagascar project	-	-	-	1,031
	Independent examination fee	<u>1,304</u>	-	<u>1,304</u>	<u>1,218</u>
		<u>59,123</u>	<u>24,647</u>	<u>83,770</u>	<u>95,390</u>
	<b>Total expenditure</b>	<u>59,579</u>	<u>24,647</u>	<u>84,226</u>	<u>97,652</u>

5.	<b>Staff Costs</b>	<b>2021 £</b>	<b>2020 £</b>
	Wages and salaries	44,095	47,122
	Pension costs	<u>897</u>	<u>897</u>
		<u>44,992</u>	<u>48,019</u>

The average number of employees during the year was 4 (2020: 3). No employees received remuneration in excess of £60,000 p.a.

The key management personnel of the company comprise the trustees and the Programme Coordinator. The total employee benefits of the key management personnel were £20,447 (2020: £21,630).

No remuneration was paid to any of the Trustees during the year. During the year no expenses were reimbursed to any Trustee.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Net income**

	2021	2020
	£	£
Net income is stated after charging:		
Depreciation	13,285	14,030
Independent examiners remuneration	<u>1,304</u>	<u>1,218</u>

**7. Fixed Assets**

	Freehold Land	Pavilion Building	Fixtures, Fittings and Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1st April 2020 and 31st March 2021	<u>3,530</u>	<u>757,547</u>	<u>36,056</u>	<u>797,133</u>
<b>Depreciation</b>				
At 1st April 2020	-	118,046	33,998	152,044
Charge for the period	<u>-</u>	<u>12,638</u>	<u>647</u>	<u>13,285</u>
At 31st March 2021	<u>-</u>	<u>130,684</u>	<u>34,645</u>	<u>165,329</u>
<b>Net Book Value</b>				
At 31st March 2021	<u>3,530</u>	<u>626,863</u>	<u>1,411</u>	<u>631,804</u>
At 31st March 2020	<u>3,530</u>	<u>639,501</u>	<u>2,058</u>	<u>645,089</u>

There is a legal charge dated 13 November 2012 in favour of Viridor Credits in respect of the building known as “The Linklater Pavilion”. This was a condition of the funding provided by Viridor Credits to ensure compliance with the Land Communities Fund (LCF) Regulations and is designed to ensure the “The Linklater Pavilion” remains in compliance in terms of the management of LCF funded assets only.

**8. Debtors**

	2021	2020
	£	£
Trade debtors	795	2,085
Other debtors	650	1,004
Prepayments	<u>928</u>	<u>3,232</u>
	<u>2,373</u>	<u>6,321</u>

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**9. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	1,329	-
Other taxes and social security costs	1,240	1,561
Other creditors	1,112	697
Accruals and deferred income	<u>1,250</u>	<u>2,892</u>
	<u>4,931</u>	<u>5,150</u>

**10. Analysis of Net Assets between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fixed assets	645,089	-	645,089	645,089
Current assets	52,875	14,401	67,276	67,276
Creditors: amounts falling due within one year	<u>(5,150)</u>	<u>-</u>	<u>(5,150)</u>	<u>(5,150)</u>
	<u>692,814</u>	<u>14,401</u>	<u>707,215</u>	<u>707,215</u>

**Analysis of Net Assets between Funds (Prior year)**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Fixed assets	645,089	-	645,089	659,119
Current assets	52,875	14,401	67,276	57,298
Creditors: amounts falling due within one year	<u>(5,150)</u>	<u>-</u>	<u>(5,150)</u>	<u>(5,637)</u>
	<u>692,814</u>	<u>14,401</u>	<u>707,215</u>	<u>710,780</u>

**11. Restricted Funds**

	1st April 2020	Income	Expenditure	At 31st March 2021
	£	£	£	£
Chalk Cliff Trust	1,400	-	-	1,400
Sussex Community Foundation	2,943	2,400	(3,433)	1,910
Ernest Kleinwort Charitable Trust	5,000	-	(2,500)	2,500
Sussex Downs National Park	-	2,780	(2,780)	-
Lloyds Enable	3,382	-	(3,382)	-
Ninevah Trust	-	2,400	(400)	2,000
Active Access	1,676	-	-	1,676
Postcode Lottery	-	16,364	(7,498)	8,866
Southover Manor General	-	3,000	(456)	2,544
CIL	<u>-</u>	<u>4,198</u>	<u>(4,198)</u>	<u>-</u>
	<u>14,401</u>	<u>31,142</u>	<u>(24,647)</u>	<u>20,896</u>

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<b>Restricted Funds (Prior year)</b>	<b>1st April 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31st March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Ernest Cook Trust	1,710	-	(1,710)	-
Chalk Cliff Trust	2,334	2,600	(3,534)	1,400
Sussex Community Foundation	-	4,460	(1,517)	2,943
Ernest Kleinwort Charitable Trust	-	5,000	-	5,000
Sussex Downs National Park	-	1,500	(1,500)	-
Lloyds Enable	-	13,430	(10,048)	3,382
University of Sussex	-	2,900	(2,900)	-
Active Access	-	2,870	(1,194)	1,676
Lewes Town Council	-	800	(800)	-
	<u>4,044</u>	<u>33,560</u>	<u>(23,203)</u>	<u>14,401</u>

Chalk Cliff Trust and The Sussex Community Foundation - for additional support for people experiencing poor mental health to access the outdoors.

Ernest Kleinwort Charitable Trust – for the dredging of the ditches on the wet meadows and the installation of a new pond dipping platform.

Sussex Downs National Park – for the Green Careers for All resources.

Lloyds Enable and Postcode Lottery – to fund the Wellbeing in Nature project.

Nenevah Trust – to subsidise school visits as part of the 4, 6, 8/ Lewes outdoor learning project.

Southover Manor General Educational Trust - for learning resources for the 4 6 8 / Lewes Outdoor learning project.

CIL – for improvements to the wet meadows and signal box.

**12. Unrestricted funds**

	<b>At 1st April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31st March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>692,814</u>	<u>76,557</u>	<u>(59,579)</u>	<u>709,792</u>

**Unrestricted funds (Prior year)**

	<b>At 1st April 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>At 31st March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<u>706,736</u>	<u>48,843</u>	<u>(62,765)</u>	<u>692,814</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statutory Information**

The Company is a private company, limited by guarantee. Members have a liability not exceeding £1 each in the event of a winding up. The company is registered in England and Wales and the registered number and registered office address can be found on the Legal and Administrative information page.

**14. Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.