

**Registered Charity Number 1000977**

**Registered Company Number 2550866**

**GREEN LIGHT TRUST**

**(A company limited by guarantee)**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

FRIDAY



A07      \*A99ZJYNC\*      #222  
24/07/2020  
COMPANIES HOUSE

**CONTENTS**

**Page No**

<b>3</b>	<b>TRUSTEES' REPORT</b>
<b>13</b>	<b>INDEPENDENT EXAMINER'S REPORT</b>
<b>14</b>	<b>STATEMENT OF FINANCIAL ACTIVITIES</b>
<b>15</b>	<b>BALANCE SHEET</b>
<b>16</b>	<b>CASH FLOW</b>
<b>17</b>	<b>NOTES TO THE FINANCIAL STATEMENTS</b>

### **Chair's report**

Green Light Trust had a very successful 2019 which saw us help more participants than ever, and partner with a number of other organisations. I want to start by thanking our staff and volunteers who do such a fantastic job every day, making a huge difference to the people we work with, and the environment we all live in.

A number of the changes Tom made in 2018 have continued to evolve in 2019 and this has meant that *our Finances have strengthened, creating more stability for the organisation. We have been able to make clear decisions about where to direct resource, and plan for necessary investments to premises and vehicles. Our balance sheet is stronger and we will be reviewing our unrestricted reserves policy in 2020. We have seen a good diversification of funding becoming less reliant on lottery finding, and our focus on applying for grants and new contracts has improved greatly. We also held our first Patrons day, and I want to thank Mark Pendlington for his continued support of GLT and for gathering a great number of supporters for a day in Frithy Wood. This, and other activities, have seen a strong flow of donations, and a number of potential Corporate opportunities. A big thanks to all who have donated to us – we really appreciate it.*

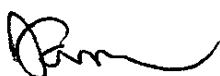
Following the review in 2018 to better communicate our purpose, our website has been vastly improved during 2019 to demonstrate our work and make it easier to collect donations. It also contains a number of stories from people who have benefited and I would encourage you to view the site ([www.greenlighttrust.org](http://www.greenlighttrust.org)). Tom has kicked off a piece of work to refresh our medium-term strategy and we look forward to completing this over the coming months. The work has already highlighted a number of opportunities for GLT to expand the support we provide and a number of ways we can further diversify funding.

At the time of writing the Trustees' Annual Report, Green Light Trust is, like many others, being impacted by the outbreak of Coronavirus (Covid-19). All of our work involves face to face contact whether it be staff and volunteers working together, raising funds or delivering our services to our beneficiaries; as such we have had to take immediate steps to follow Government guidelines and help safeguard the health of all those involved. Working with our funders and beneficiaries, Tom, the management team and all staff have been developing innovative ways to continue providing our support to those in the community who need it the most – through our *AIR Programme* we have developed on-line, interactive activities through group video/call sessions which are centered on wellbeing through nature. We recognise that our primary purpose of providing health and wellbeing support is even more vital in the unprecedented situation that we all now face.

During 2019, the number of people we supported reached 1,884 which is a 24% increase on 2018. Through our whole-school approach to emotional health and wellbeing the number supported includes 1,104 school age children, up by 32% on 2018. Over the last two years, we are particularly pleased to have increased the proportion of female participants from 31% to 40% primarily through our Women's Wellbeing Programme supported by the Police and Crime Commission, proving that our nature-based approach can benefit all.

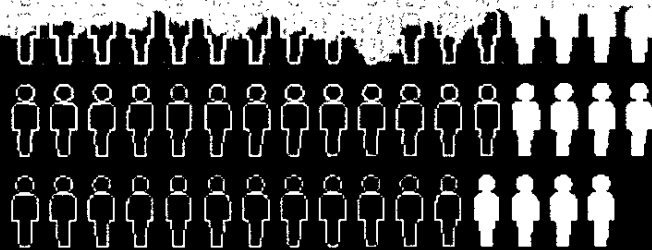
In 2019, we started to develop a financial cost/benefit evaluation of our service with Jules Pretty, Professor of Environment and Society at the University of Essex. Initial findings from the analysis of one of our adult cohorts indicate that through a reduction in GP and A&E visits and a lower level of police interaction, one 3-month programme costing c£10,000 saves around £75,000 in costs of statutory services per annum. I am delighted to welcome Jules to our Trustee Board and we look forward to continuing to develop this powerful metric with him.

I would like to end by thanking again our team, donors, trustees and patron for all their support which helped us achieve a great deal for our beneficiaries in 2019. We ended the year well placed to grow and increase the impact we have during 2020 and we remain confident that with continued support we can overcome the challenges that we all face.



Signed on behalf of the Board  
David Farrow  
Chair of Trustees

## OUR RESULTS IN 2019



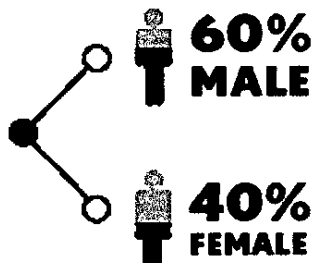
**IN TOTAL WE WORKED WITH 1884  
PEOPLE, AN INCREASE OF 24%**

WORKED WITH

**780  
ADULTS**

AN INCREASE OF

**14%**



**INCREASE  
IN THOSE WE  
SUPPORT  
WITH MENTAL  
HEALTH ISSUES**



**12% PER PERSON  
(6 MONTHS)**

**28% PER PERSON  
(12 MONTHS)**



WORKED WITH

**1104  
CHILDREN**

AN INCREASE OF

**32%**

[GREENLIGHTTRUST.ORG](http://GREENLIGHTTRUST.ORG)

### **KP Case Study**

*Since the onset of Covid19 and lockdown, KP has been finding it difficult to sleep. 'I struggled to sleep anyway but it has got a lot worse. I'm stuck indoors all the time, worried about coming into contact with people. I don't really go out at all'. KP says that attending GLTs AIR program each week has helped, 'it forces me, whether I have had enough sleep or not, to be up for 10am and ready to get started. I look forward to chatting to the other people in my group'*

*KP decided to engage on GLTs AIR program because he was feeling increasingly isolated and becoming 'run down and stressed', he says 'it has been good to meet like-minded people and to socialise again, instead of spending the whole week staring at four walls which drives you crazy'.*

*Prior to engaging with GLT, KP spent three years homeless. At various times sleeping on friends' sofas, living in a tent in a field and he spent a couple of months living on the streets. KP feels that joining GLT has given him renewed purpose and he often spends time outside of the group researching nature or bush-craft techniques 'it means I have a plan for the week, some structure, something to do'.*

*Julia Hancock from the Ipswich Night Shelter and Ipswich Hope into Action said of KP and his time at Green Light Trust 'One of our tenants is doing their (GLT) on-line learning and it has transformed him – he is excited about what he is learning, he is positive, his routine is now more structured and he is reading books related to his course. I have been deeply impressed with the way that they (GLT) reached out to those who had attended or registered interest in their outdoor courses'*

*As part of this weeks' AIR program, KP has been tasked by GLTs course leader, Jack Pynn, with learning how to identify different deer species that live in the UK. KP tells me he is going to research their footprints, habitat, what they like to eat and when the group next meet online again, he will share with the group, 'a nice lot of like-minded people' what he has learnt.*

*The opportunity to learn new skills and share knowledge is one of the things KP enjoys most about the AIR program 'we get up to all sorts, we watch nature videos, we share photos of wildlife – this week someone brought in a photo of a bees nest, another person managed to photograph a newt and someone even got a photo of a mole out of its hole. Green Light Trust really helps people to stay connected to nature while stuck indoors'*

*So, what is next for KP? He has set his sights on going to Otley College to learn new skills like willow basket making and how to make hazel hurdle fence panels. To this end, GLTs PEC (Participant Experience Co-ordinator) team will signpost KP to partner agencies in Suffolk who can help with support for funding applications for his training, as well as research volunteering opportunities he may be interested in. In addition, discussions are already taking place within GLT about how KP might progress with us into a volunteer role on one of our Earth programs once they resume back out in the woods.*

**Structure, governance and management**

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 2550866) and is governed by its Memorandum and Articles of Association.

**Registered office**      The Foundry  
Bury Road  
Lawshall  
Suffolk  
IP29 4PJ

**Patron**                      Mark Pendlington

**Governing body**

The governing body is the Board of Trustees (referred to as Board).

Board sets policy and is responsible for the conduct of the Charity's affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates two committees with specific roles, each reporting directly to the Board. The Board and the Committees meet four times each year.

The Board comprises:

Chair:              David Farrow  
Vice Chair:      Clare Rose  
Treasurer:      Jane Crumpton-Taylor  
Trustees:        Louisa Brewster  
                     Caroline Cotterell  
                     Simon Isaacs (appointed 25 March 2020)  
                     Jason Joseph (appointed 25 June 2019)  
                     Jules Pretty (appointed 25 March 2020)  
                     Mark Pritchard

The Finance Committee reviews financial policies, performance, the financial plan and the internal and external audit processes.

The Governance and Human Resources Committee oversees staff and volunteer policies including remuneration and health & safety. It also considers the overall approach to risk management with oversight of a detailed risk register. The Committee is responsible for assessing the skills and experience of the current trustees and understanding any skill gaps to be addressed. Remuneration of senior personnel is reviewed and set by this Committee by reference to the external environment, organisational performance and affordability.

The Trustees have undertaken a process of improving our governance, particularly in recruitment, vetting and training of trustees for Board positions and ongoing support in line with our previous improvements to our HR systems.

The Board is responsible for appointing trustees who serve for a term of three years. Trustees are eligible to stand for a maximum of two extensions. The Chair and Chief Executive Officer are responsible for ensuring the trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

### **Senior personnel**

The day to day management of the Charity is delegated by Board to the senior personnel which comprise:

Chief Executive: Tom Brown  
Finance Manager: Alison Bone  
Company Secretary: Rebecca Edgar

### **Principal professional advisers**

Bankers	The Co-Operative Bank Business Customer Services PO Box 250 Skelmersdale WN8 6WT
Independent examiner	Moore Green Chartered Accountants 22 Friars Street Sudbury Suffolk CO10 2AA

### **Statement of trustees' responsibilities and effectiveness**

The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with FRS 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The law applicable to charities in England, Wales, Scotland and Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions, disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the reporting and legal regulations. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees are responsible for identifying and managing the major risks facing the Charity. The trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas:

- governance;
- operational;
- financial;
- environmental or external factors;
- compliance (law and regulation);



Following the most recent review, trustees confirmed that they are satisfied with the risks assessed and where appropriate agreed further mitigating actions, ownership and timeframes.

During the year, specific and noteworthy risks that were identified included the funding for delivery of charitable activities. This includes:

- Stable Government policy re grant funding – a significant proportion of grant income is from central Government-controlled bodies and the trustees recognise that there are risks that policy changes may reduce the number and amount of grants available and the role of the charity sector in supporting the delivery of the service to beneficiaries may alter. Mitigation of this is undertaken through working with similar charities and monitoring of proposed legal and regulatory changes to enable lobbying and a swift response if required.
- Strong funder relations – a deterioration in relationships may impact on funding and the support available. Regular contact and briefings with major funders is undertaken, full project reports are provided and close monitoring and compliance with funders' terms and conditions is in place.
- Sufficient funding and/or liquidity to respond to new needs or requirements – this extends to having sufficient funds for central and support costs. Reserves policy is linked to business plans, funding levels and cash flow projections and is reviewed regularly by trustees.

### **Objectives, activities and public benefit**

The objectives of the Charity are to:

- to promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively, by the creation, conservation and restoration of wetland, grassland, woodland, school and community gardens, parks and wild space;
- to advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;
- to advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people;
- to promote health, particularly by providing environmental and conservation orientated activities in the outdoors and natural environments.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

In delivering against the objectives, the charitable activities fall into one of two categories: Supporting wellbeing and Building community capacity.

- Supporting the wellbeing of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care – the idea of the environment being a useful and advantageous tool in the care of us all in society.

Many a health professional or academic professor will these days confirm the merits of outdoor activities and being 'closer to nature', when it comes to creating benefits for our wellbeing. It's this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.

Our work delivers practical and social based interventions, which support people across all walks of life, no matter their background, their aspirations, or their previous experiences of nature and the environment. We operate in a number of woodlands and green spaces, in which we teach about conservation and ecology, while supporting individuals and groups with their own unique health and wellbeing journey.

- Building community capacity is best described by way of example. Forest School (FS) is a widely adopted initiative that offers all learners regular opportunities to achieve and develop confidence and self-esteem through hands-on learning experiences in a woodland or natural environment with trees. It ties in with many areas of the National Curriculum and broadly, there are two ways to deliver a FS programme. The first is to employ a FS practitioner who can deliver the programme. The second is to train existing personnel to become practitioners ... this is where Green Light Trust comes in. The Charity provides expert tuition for both level 2 (assistant) and level 3 (leader) FS qualifications. This in conjunction with the ongoing development of these practitioners' skills is building capacity in the community.

Fundraising activity is predominately driven by working closely with grant funders to enable the delivery of the two activities described above. Further funding is provided by course participants, whether these are held outdoors in Community Wild Spaces or indoors in the classroom environment.

### **Volunteers**

We receive welcome support from our volunteers who dedicate their time, experience and energy to help us achieve all that we do. In addition to the voluntary trustees, general volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from over 3,000 volunteer hours in 2019. Many volunteers have progressed through our work to support the wellbeing of people, with volunteering acting as an important stage in their recovery journey.

### **Fundraising**

The Charity does not actively raise funds from the general public.

### **Financial report**

The trustees are pleased to report another strong financial performance in 2019. Building on the successes of 2018, both income and expenditure were higher with a further strengthening of the balance sheet and unrestricted funds position.

#### Income

Total income grew by £83k to reach £796k in 2019. The two main sources of income are grants and fees for services with a modest amount of commercial trading.

Grants, corporates and trusts increased significantly by 31% to reach £427k with all three categories performing well. Grants at £374k is the most significant element of this category and performance exceeded 2019 by £68k thanks in large part to the Suffolk Community Foundation providing increased support; particularly for our Schools Emotional Wellbeing programme. Trust income was also up from £19k to £43k and corporate donations increased from nil to £11k. The Charity also benefits from non-financial support from corporates such as Barenbrug UK who provide, for example, meeting facilities for staff and trustees.

Building this increased level of voluntary income is a result of the appointment of our Head of Partnerships in May 2019. Relationships with partners and funders can take time to establish so we are particularly pleased with the excellent results shown in the first 6 months of 2019. The costs associated with this longer-term but on-going investment is shown as the Cost of raising funds.

Fees for services received from participants on the many courses that we run is a key source of unrestricted funds. These courses have been developed and proven through previous grant funded provision which in a number of cases are now funded directly by individuals or partner organisations. Income in this area was up slightly from £349k to £355k. This further demonstrates our ability to maximise the impact of grant funding through the development of ongoing sustainable funding sources.

#### Expenditure

Total charitable expenditure in 2019, at £647k, was similar to 2018. This is broken down into the categories of: Supporting the wellbeing of beneficiaries and Building capacity in the community.

Supporting wellbeing of beneficiaries is our biggest area of spend and accounts for almost three quarters of charitable expenditure. This activity supports the development of adults and young people who are facing struggles in their lives. For example, our woodland minds programme delivers courses for up to 12 participants at a time with mental health issues. These courses are delivered in a woodland environment for a day each week over a 12 week period. The bulk of expenditure is on the skilled staff who work with these groups with two delivery staff supporting these participants. Typically, there are at least three of these groups operating on any given day, with other staff delivering in schools.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities. Staff costs account for around 71% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of our minibus to transport participants, woodland work areas and the land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work including training materials and food and drink that are prepared and consumed by course attendees.

#### Funds and financial reserves

The Charity holds financial reserves to support future activities in a number of categories:

- Restricted – to be applied to the specific purpose(s) intended by the donor. At 31 December 2019, restricted funds were £336k made up of Woodland reserves of £257k and working capital including cash of £79k.
- Unrestricted – available to be applied, at the discretion of the trustees, to any of the Green Light Trust's charitable purposes. At 31 December 2019, unrestricted funds were £113k represented by Other tangible assets of £16k and Working capital including cash of £97k.

The financial reserves policy is to maintain cash reserves at a minimum of six months of running costs taking account of income very likely to be received over that six months. The policy is reviewed annually and cash reserves are considered by trustees monthly. During, 2019 trustees successfully increased cash from £87k to £337k.

At year end, a review of income received in advance of it being spent was carried out. This resulted in income of £194k (2018: £32k) being deferred; this amount is included in the cash reserves above and is reported within creditors. The grants that made up this amount were considered by trustees to be performance related whereby specific courses for specific beneficiaries have to be delivered before full entitlement of the funds passes to the Charity.

### Financial Summary

The trustees are pleased to report an increase in income, expenditure and the closing fund balances for 2019. The financial position has strengthened over the past year and this provides a more secure base to tackle the financial impact on the Charity of Covid-19. Beyond this immediate concern, it should also provide a platform for the trustees to plan and invest with confidence as they aspire to further grow the delivery of services to our beneficiaries.

### Achievements, challenges and future plans

A summary of the achievements, challenges and future plans referred to elsewhere in this report is set out below. The challenges from one year to the next remain similar but they are all emphasised by the Covid-19 outbreak.

	<b>Achievements 2019</b>	<b>Challenges</b>	<b>Future plans 2020 and beyond</b>
<b>Staff</b>	New team of senior personnel now working well as a leadership team and developing a strategic vision with trustee support.  Review and development of HR policies and procedures has begun.	Retaining staff and building on existing skills and experience.	Complete review and development of priority HR policies and procedures including the development of wellbeing support for staff and volunteers.
<b>Finances</b>	Income and unrestricted funds increased and sustainable partnership funding being established.	Balancing the amount of staff time spent on increasing unrestricted funds (eg corporate events) and delivering service to beneficiaries.	Evaluation of opportunities to develop other sources of funds; mainly from individual supporters.
<b>Public profile</b>	Increased number of opportunities for public facing engagement to showcase work mainly through CEO attendance and presenting at events, seminars and conferences.	Increasing awareness of funders and beneficiaries about the Charity's work.	Continue to increase number of opportunities for public facing engagement to showcase work.
<b>Partnership</b>	On the funding side, continued to build strong relationships with existing funders and engage with new ones.  On the delivery side, close working ties with other charities in the Suffolk and Norfolk area (including the National Trust and RSPB) continue to work well for all those involved.	Ensuring the continued engagement with partners requires dedicated input from staff on both sides. Increasing demands on the individuals involved can make this challenging.	Build strategic partnerships to better support our beneficiaries whilst increasing the resilience in a competitive market with increasing demand for services.
<b>Beneficiaries</b>	Provided care and support to 1,884 people.  We have started a project to develop a set of 'impact indicators' to better record and evidence attendance and outcomes for beneficiaries. This extends beyond their experience with the Charity e.g. training, volunteering, employment etc.	Recording quantitative and qualitative beneficiary information to promote the provision of service.	Develop the financial modelling of our service and its wider impact on society; to prove the holistic financial benefit significantly outweighs the cost of providing support.

**GREEN LIGHT TRUST**  
**INDEPENDENT EXAMINER'S REPORT**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> December 2019 which are set out on pages 14 to 26.

**Responsibilities and basis of report**

As the charity 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 company'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.

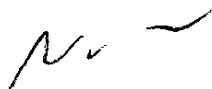
**Independent Examiner's Statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 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 any 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.



**Nick Farr FCA**  
**Moore Green Accountants**

**22 Friars Street**  
**Sudbury**  
**Suffolk CO10 2AA**

16/7/20

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an INCOME AND EXPENDITURE ACCOUNT)  
**for the year ended 31 December 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income</b>					
Voluntary income:					
Donations		6,900	-	<b>6,900</b>	30,978
Grants, corporates & trusts	3	77,549	349,548	<b>427,097</b>	325,343
<b>Total voluntary income</b>		<b>84,449</b>	<b>349,548</b>	<b>433,997</b>	356,321
Commercial trading		7,041	-	<b>7,041</b>	8,472
Charitable activities:					
Fees for services		355,029	-	<b>355,029</b>	348,700
<b>Total income</b>		<b>446,519</b>	<b>349,548</b>	<b>796,067</b>	713,493
<b>Expenditure</b>	4				
Cost of raising funds:					
Generating voluntary income		30,659	-	<b>30,659</b>	265
Commercial trading		2,369	-	<b>2,369</b>	1,805
<b>Total cost of raising funds</b>		<b>33,028</b>	<b>-</b>	<b>33,028</b>	2,070
Charitable expenditure:					
Activities supporting wellbeing of beneficiaries		134,199	324,775	<b>458,974</b>	473,203
Building capacity in the community		179,686	8,740	<b>188,426</b>	178,300
<b>Total charitable expenditure</b>		<b>313,885</b>	<b>333,515</b>	<b>647,400</b>	651,503
<b>Total expenditure</b>		<b>346,913</b>	<b>333,515</b>	<b>680,428</b>	653,573
<b>Net movement in funds</b>		<b>99,606</b>	<b>16,033</b>	<b>115,639</b>	59,920
<b>Reconciliation of funds:</b>					
Total funds brought forward		13,455	319,881	<b>333,336</b>	273,416
<b>Total funds carried forward</b>		<b>113,061</b>	<b>335,914</b>	<b>448,975</b>	333,336

All incoming resources and resources expended derive from continuing activities. The notes on pages 15 to 24 form part of these accounts.

**GREEN LIGHT TRUST  
FINANCIAL STATEMENTS**

**BALANCE SHEET  
as of 31 December 2019**

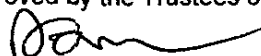
	Note	2019 £	2018 £
<b>Fixed assets:</b>	7		
Woodland reserves		246,064	246,064
Other tangible assets		26,683	10,500
<b>Total fixed assets</b>		<b>272,747</b>	256,564
<b>Current assets:</b>			
Debtors	8	58,338	48,016
Short-term cash		337,213	87,012
<b>Total current assets</b>		<b>395,551</b>	135,028
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9	(219,323)	(58,256)
<b>Net current assets</b>		<b>176,228</b>	76,772
<b>Total assets less current liabilities</b>		<b>448,975</b>	333,336
<b>Long term liabilities</b>			
Creditors: amounts falling due in more than one year		-	-
<b>Net assets</b>		<b>448,975</b>	333,336
<b>Funds of the charity</b>			
Unrestricted funds		113,061	13,455
Restricted funds		335,914	319,881
<b>Total funds</b>	13	<b>448,975</b>	333,336

The notes on pages 17 to 26 form part of these accounts.

For the year ended 31 December 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of the accounts. These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

Approved by the Trustees on 16<sup>th</sup> June 2020 and signed on behalf of the trustees by:



**David Farrow**  
Chair of Trustees

**CASH FLOW**  
**for the year ended 31 December 2019**

	2019	2018
	£	£
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities	<b>266,384</b>	68,240
<b>Cash flows from investing activities:</b>		
Purchases of fixed assets	<b>(16,183)</b>	-
Changes in cash and cash equivalents in the reporting period	<b>250,201</b>	68,240
Cash and cash equivalents at start of year	<b>87,012</b>	18,772
Cash and cash equivalents at end of year	<b>337,213</b>	87,012
<b>Analysis of cash and cash equivalents:</b>		
Short-term cash	<b>337,213</b>	87,012
<b>Cash and cash equivalents</b>	<b>337,213</b>	87,012
 <b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>		
Net income for year	<b>115,639</b>	59,920
<b>Adjustments for:</b>		
Increase in debtors	<b>(10,322)</b>	(28,247)
Increase in creditors	<b>161,067</b>	36,567
<b>Net cash inflow provided by operating activities</b>	<b>266,384</b>	68,240



## **1 Charity information**

The Green Light Trust is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a company at Companies House (number 2550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

## **2 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Basis of preparation**

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 (FRS102) (effective 1 January 2015)* – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies ACT 2006.

Green Light Trust meets the definition of a public liability entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

*Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis.*

### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

### **Fund accounting**

Unrestricted funds comprise general funds and designated funds. General funds 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 those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

### **Income**

Incoming resources are included in the Statement of financial activities when the Charity is legally entitled to the income, the receipt is probable and the amount can be quantified with reasonable accuracy. If these conditions are not met then the income is deferred.

Donations are recognised in the Statement of financial activities when they are received by the Charity. Fees for services and Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources - see Note 9.

No amounts are included in the financial statements for services donated by volunteers.

## **1 ACCOUNTING POLICIES (continued)**

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

### **Expenses and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular headings to which they relate.

### **Tangible fixed assets and depreciation**

*Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.*

Depreciation is provided at the annual rate of 25% for Motor vehicles and Equipment, fixtures & fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase.

The Freehold land and buildings, and Storage facilities are carried at valuation and are not depreciated.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

### **Taxation**

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>3. Grants, corporates and trusts</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Grants	<b>373,797</b>	306,045
Corporates	<b>10,800</b>	-
Trusts	<b>42,500</b>	19,298
<b>Total grants, corporates and trusts</b>	<b>427,097</b>	<b>325,343</b>

<b>Major receipts during the year include:</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Grants:		
Suffolk Community Foundation	<b>147,386</b>	16,136
Big Lottery - Confidence through Conservation	<b>110,604</b>	103,260
Big Lottery European Social Fund – Opportunity Suffolk	<b>47,587</b>	45,961
Big Lottery European Social Fund – Minding The Gap	<b>34,203</b>	32,410
Suffolk County Council	<b>12,750</b>	-
Great Yarmouth Borough Council – Social Blooms	<b>9,324</b>	14,942
Norfolk Community Foundation	<b>4,996</b>	-
Norfolk County Council European Social Fund/LIFT	<b>4,947</b>	-
Forestry Commission Countryside Stewardship	<b>1,000</b>	-
Tesco – Bags for Life	<b>1,000</b>	-
Big Lottery – Reaching Communities Norfolk	-	80,450
Awards for All – Nature & Nurture Leeway	-	9,986
Heritage Lottery Fund - Green Fingers	-	2,900
<b>Total grants</b>	<b>373,797</b>	<b>306,045</b>

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Corporates	<b>10,800</b>	-

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trusts:		
Frank Jackson Foundation	<b>15,000</b>	7,500
Seckford Foundation	<b>10,000</b>	-
The Kerrison Trust	<b>7,500</b>	7,500
A L A Green Charitable Trust	<b>5,000</b>	-
Other trusts	<b>5,000</b>	-
Mr & Mrs Mount & Smith Trust	-	4,298
<b>Total trusts</b>	<b>42,500</b>	<b>19,298</b>

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>4. Total expenditure</b>	Direct costs £	Support costs £	<b>2019 Total £</b>	2018 Total £
Cost of raising funds:				
Generating voluntary income	28,063	2,596	<b>30,659</b>	265
Commercial trading	2,369	-	<b>2,369</b>	1,805
<b>Total cost of raising funds</b>	<b>30,432</b>	<b>2,596</b>	<b>33,028</b>	2,070
Charitable expenditure:				
Activities supporting wellbeing of beneficiaries	427,562	31,412	<b>458,974</b>	473,203
Building capacity in the community	174,912	13,514	<b>188,426</b>	178,300
<b>Total charitable expenditure</b>	<b>602,474</b>	<b>44,926</b>	<b>647,400</b>	651,503
<b>Total expenditure</b>	<b>632,906</b>	<b>47,522</b>	<b>680,428</b>	653,573

<b>5. Support costs</b>	Premises £	Management & Administration £	Governance £	<b>2019 Total £</b>	2018 Total £
Cost of raising funds	598	1,881	117	<b>2,596</b>	-
Charitable expenditure:					
Activities supporting wellbeing of beneficiaries	7,231	22,769	1,412	<b>31,412</b>	44,547
Building capacity in the community	3,111	9,795	608	<b>13,514</b>	13,201
<b>Total charitable expenditure</b>	<b>10,342</b>	<b>32,564</b>	<b>2,020</b>	<b>44,926</b>	57,748
<b>Total support costs</b>	<b>10,940</b>	<b>34,445</b>	<b>2,137</b>	<b>47,522</b>	57,748

Support costs are included in the expenditure reported in the Statement of financial activities and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes independent examiner fees, legal advice for trustees and the costs associated with constitutional and statutory requirements such as trustees' meetings. Independent examiner fees for the year were £1,238 (2018: £1,938).

## 6. Staff

The average number of full-time equivalent employees during the year was 17.6 (2018: 17.2).

Staff numbers by activity:	<b>2019</b>	2018
	<b>No.</b>	No.
Cost of raising funds	<b>0.9</b>	0.1
Charitable activities:		
Activities supporting wellbeing of beneficiaries	<b>4.6</b>	4.6
Building capacity in the community	<b>12.1</b>	12.5
Total staff	<b>17.6</b>	17.2

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

Staff costs:	<b>2019</b>	2018
	<b>£</b>	£
Remuneration	<b>445,665</b>	463,466
National insurance	<b>29,119</b>	31,405
Pension contributions	<b>7,852</b>	5,435
Total staff costs	<b>482,636</b>	500,306

No employees received emoluments in excess of £60,000 (2018: nil). Total emoluments for senior personnel amounted to £103,203 (2018: £108,798). The Charity trustees do not receive any employee benefits. No trustee received any reimbursement of expenses (2018: £nil).

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7. Fixed assets**

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures and fittings	
	£	£	£	£	£
Cost:					
As at 1 January 2019	246,064	10,500	10,800	14,395	<b>281,759</b>
Additions	-	-	-	16,183	<b>16,183</b>
Disposals	-	-	-	-	-
As at 31 December 2019	<u>246,064</u>	<u>10,500</u>	<u>10,800</u>	<u>30,578</u>	<u><b>297,942</b></u>
Depreciation:					
As at 1 January 2019	-	-	10,800	14,395	<b>25,195</b>
Charge for the year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2019	<u>-</u>	<u>-</u>	<u>10,800</u>	<u>14,395</u>	<u><b>25,195</b></u>
Net book amount:					
As at 31 December 2019	<u>246,064</u>	<u>10,500</u>	<u>-</u>	<u>16,183</u>	<u><b>272,747</b></u>
As at 31 December 2018	<u>246,064</u>	<u>10,500</u>	<u>-</u>	<u>-</u>	<u><b>256,564</b></u>
Net book amount:				<b>2019</b>	2018
				£	£
Woodland reserves:					
Freehold land & buildings				<b>246,064</b>	246,064
Storage facilities				<b>10,500</b>	10,500
				<u><b>256,564</b></u>	256,564
Equipment, fixtures and fittings				<b>16,183</b>	-
Total net book amount				<u><b>272,747</b></u>	<u>256,564</u>

In 2018, the Charity entered into a debenture arrangement with The Co-operative Bank plc. Under this agreement, assets would pass to the Bank in the unlikely event that the Charity were unable to satisfy its financial obligations to the Bank.

**8. Debtors**

	<b>2019</b>	2018
	£	£
Trade debtors	<b>32,105</b>	30,634
Prepayments & accrued income	<b>26,233</b>	17,382
Total debtors	<u><b>58,338</b></u>	<u>48,016</u>

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

<b>9. Creditors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Accruals	<b>9,478</b>	2,585
Deferred income	<b>193,663</b>	32,069
Trade creditors	<b>16,182</b>	23,602
<b>Total amount falling due within one year</b>	<b>219,323</b>	<b>58,256</b>

Creditors: amounts falling due in more than one year £nil (2018: £nil).

<b>10. Deferred income</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Movement in the year:		
Balance at 1 January	<b>32,069</b>	-
Amount released to income	<b>(32,069)</b>	-
Amount deferred in the year	<b>193,663</b>	32,069
<b>Balance at 31 December</b>	<b>193,663</b>	<b>32,069</b>

Creditors: amounts falling due in more than one year £nil (2018: £nil).

Income of £193,663 (2018: £32,069) was deferred in the year; this amount comprised Grants and Fees for services where the trustees considered that the related performance is expected to be completed in 2020.

<b>11. Operating leases</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Equipment, fixtures & fittings:		
Less than 1 year	<b>1,291</b>	1,291
2 to 5 years	<b>2,749</b>	4,040
<b>Total operating leases</b>	<b>4,040</b>	<b>5,331</b>

Lease payments of £1,291 (2018: £1,291) were charged to the Statement of financial activities in the year.

<b>12. Financial instruments</b>	<b>Financial instruments</b>		<b>Non financial instruments</b>	<b>2019</b>
	<b>Fair value</b>	<b>Amortised cost</b>	<b>instruments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Assets:				
Tangible assets	-	-	272,747	<b>272,747</b>
Debtors	-	58,338	-	<b>58,338</b>
Short-term cash	-	337,213	-	<b>337,213</b>
Liabilities:				
Creditors: amounts falling due within one year	-	(25,660)	(193,663)	<b>(219,323)</b>
	-	369,891	79,084	<b>448,975</b>

There were no amounts in the year (2018: none) relating to Financial instruments recognised in the Statement of Financial Activities.

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

**13. Statement of funds**

	Total funds 1 January 2019 £	Incoming £	Outgoing £	Total funds 31 December 2019 £
Unrestricted funds	13,455	446,519	(346,913)	113,061
Restricted funds:				
Woodland reserves	256,564	-	-	256,564
Charitable activities	63,317	349,548	(333,515)	79,350
Total restricted funds	319,881	349,548	(333,515)	335,914
Total funds	333,336	796,067	(680,428)	448,975

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

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2019 £
Asset type:			
Woodland reserves	-	256,564	256,564
Other tangible assets	16,183	-	16,183
Current assets	148,593	246,958	395,551
Current liabilities	(51,715)	(167,608)	(219,323)
Net assets	113,061	335,914	448,975

**15. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the financial year ending 31 December 2019.



**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

**16. Comparative statements**

Statement of financial activities  
For the year ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £
Income				
Voluntary income:				
Donations		30,978	-	30,978
Grants, corporates & trusts	3	15,000	310,343	325,343
Total voluntary income		45,978	310,343	356,321
Commercial trading		8,472	-	8,472
Charitable Activities:				
Fees for services		348,700	-	348,700
Total income		403,150	310,343	713,493
Expenditure	4			
Cost of raising funds:				
Generating voluntary income		265	-	265
Commercial trading		1,805	-	1,805
Total cost of raising funds		2,070	-	2,070
Charitable expenditure:				
Activities supporting wellbeing of beneficiaries		224,966	248,237	473,203
Building capacity in the community		168,075	10,225	178,300
Total charitable expenditure		393,041	258,462	651,503
Total expenditure		395,111	258,462	653,573
Net movement in funds		8,039	51,881	59,920
Reconciliation of funds:				
Total funds brought forward		5,416	268,000	273,416
Total funds carried forward		13,455	319,881	333,336

**GREEN LIGHT TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**

**16. Comparative statements – continued**

**Statement of funds**

**For the year ended 31 December 2018**

	Total funds 1 January 2018 £	Incoming £	Outgoing £	Total funds 31 December 2018 £
Unrestricted funds	5,416	403,150	(395,111)	13,455
Restricted funds:				
Woodland reserves	256,564	-	-	256,564
Charitable activities	11,436	310,343	(258,462)	63,317
Total restricted funds	268,000	310,343	(258,462)	319,881
Total funds	273,416	713,493	(653,573)	333,336

**Analysis of net assets between funds**

**For the year ended 31 December 2018**

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2018 £
Asset type:			
Woodland reserves	-	256,564	256,564
Current assets	44,270	90,758	135,028
Current liabilities	(30,815)	(27,441)	(58,256)
Net assets	13,455	319,881	333,336