

# **GREEN LIGHT TRUST**

## **ANNUAL REPORT AND ACCOUNTS**

**For the year ended 31 December 2024**

**A company limited by guarantee**

**Registered Charity Number 1000977**

**Registered Company Number 02550866**

# Contents

Welcome from Lauren Shand .....	3
Welcome from Amanda Burton.....	4
Who We Are .....	5
Our Pathways.....	7
Our Impact for 2024 .....	7
Reflections of 2024.....	10
Our Partners and Funders.....	11
Strategy Development - Looking forward .....	12
Our focus for 2025.....	13
Governance.....	15
Objectives, Activities and Public Benefit .....	15
Reference and Administrative Details: .....	16
Governing Body .....	16
Senior Personnel .....	17
Principal Professional Advisers:.....	17
Governing Document .....	17
Organisational Structure .....	17
Risk Management .....	18
Statement of Trustees Responsibilities .....	19
Trustees report .....	21
Auditors report .....	23
Financial Statements .....	26

**“I lost all my passion and a lot of other things before I came here. I needed support. This course has given me a future and turned my thinking around. I feel so much more positive, especially around the environment and I’m being part of something now.”**

**Adult Participant**

## Welcome from Lauren Shand

2024 was a challenging year for Green Light Trust, like most charities. Despite external pressures, we remained steadfast in our commitment to supporting individuals to achieve incredible outcomes through nature. Our work continues to be driven by the belief that every person—regardless of their background or circumstances—should have the opportunity to thrive.

Our expert teams—from facilitators and coordinators to those working tirelessly behind the scenes—ensure that everything we do is person-centred, empowering, and rooted in the restoration of both people and the environment. We know that when nature and people grow together, the potential for change is huge

In 2024, we launched our Employee Forum, giving every member of our team a voice to champion new ideas and tackle challenges together. We also took time to reflect on our ambition as a charity, leading to a review of our Vision, Mission, and Values, ensuring they really reflect our purpose and aspirations:

Our Vision: Here for every person to thrive through nature.

Our Mission: Empowering people to create purpose and build resilience through our nature-based pathways, while protecting and regenerating the woodland spaces we call home.

As the world around us continues to shift, we are responding to significant financial pressures – including increased National Insurance costs and the broader rise in operating expenses. In light of this, we have taken decisive action to rebuild our reserves to ensure long-term sustainability. We also recognise the need to diversify our funding sources to strengthen our resilience. This will include expanding opportunities further in Skills Development, as well as health, while also building stronger support through fundraising.

I want to express my heartfelt thanks to our supporters, funders, and partners—your belief in our work makes all of this possible. I also want to recognise the Green Light Trust team and Board, who all work incredibly hard to enable GLT to have huge impact on the lives of those we support.

2025 will bring new challenges, but we move forward with confidence, resilience, and a clear purpose—because we know that when people and nature thrive together, futures are transformed.



Lauren Shand

Chief Executive

**“Thank you so much and thanks to all of you for all that do for our daughter. She is so happy and is developing so much with GLT. She absolutely loves it. We know she is in safe hands and has great experiences and is building friendships and many skills and confidence when she is there.”**

**Parent of a Participant**

## Welcome from Amanda Burton

It is a privilege to introduce this update as Chair of Green Light Trust, having started in February 2024.

I joined the Trust at a time of transition and opportunity. This year, under the leadership of our new Chief Executive, Lauren Shand, we have undertaken important strategic development, refined our Vision, Mission, and Values, and strengthened both governance and operational resilience. Our renewed clarity of purpose positions us well for the future, ensuring that we continue to deliver life-changing outcomes for the individuals and communities we serve.

The commitment of our team, volunteers, and Trustees has been wonderful to witness. Despite a reduction in income and increasing complexity in participant needs, our teams have delivered over 21,000 hours of transformative outdoor activities, supporting individuals across Suffolk and Norfolk. Through nature-based interventions, we have helped people facing isolation, mental health challenges, trauma, and additional needs to build resilience, connection, and hope.

Financially, the year has not been without its difficulties, and our year-end position reflects the challenges across the wider third sector. However, the Trustees are confident that the actions taken this year—building stronger partnerships, diversifying income streams, investing in leadership and infrastructure, and developing new pathways—will enable Green Light Trust to thrive.

We also remain committed to the careful stewardship of the natural environments that make our work possible. It is inspiring to see our participants not only find healing within nature but actively contribute to its conservation, enhancing the biodiversity of our woodland sites for future generations.

On behalf of the Board, I extend my deepest thanks to everyone who supports Green Light Trust: our funders, partners, volunteers, and, most importantly, our participants.

As we look to 2025 and beyond, we do so with optimism, determination, and a clear purpose.



Amanda Burton  
Chair of Trustees

**“Finding something like this, that has given me a purpose again, even if it is only one day a week, has changed my outlook on the future.”**

**Adult participant**

## **Who We Are**

Green Light Trust began in 1989 when Ric Edelman and Nigel Hughes returned from Papua New Guinea, where they'd worked alongside indigenous communities protecting rainforests. Back in Suffolk, they started with simple but powerful work - helping schools and communities plant trees. The beloved Golden Wood in Lawshall stands as testament to those early days.

What began as environmental education quietly transformed into something deeper. Today, we've become specialists in nature-based wellbeing, working across Suffolk and Norfolk. Our four carefully designed pathways have earned recognition from NHS teams, local authorities and other partners who see how our nature-based offering can complement traditional support systems in unique ways.

### **Our Purpose**

We exist to help every person thrive through nature. Our mission is straightforward: to empower people to build resilience and purpose through nature-based activities, while protecting the woodlands that make this work possible.

This isn't conventional therapy. It's something more organic - the confidence that comes from learning to coppice hazel, the sense of achievement in building a bird box, the quiet pride in maintaining woodland paths that others will use. These experiences create change in ways that talking-based interventions or medical model sometimes can't.

### **The People We Support**

Our participants come to us facing real challenges. Many adults in our pathways struggle with long-term mental health needs or addiction recovery. The young people we work with often haven't thrived in traditional school environments. Some participants are dealing with the impacts of trauma, while others face isolation or difficulty leaving their homes. Most have interacted extensively with health and social care services before finding us.

The evidence is clear - those who could benefit most from nature access often face the biggest barriers. Physical distance is just one obstacle. Financial constraints, mobility issues, and simple lack of familiarity with outdoor spaces all play a role. Our job is to gently dismantle those barriers, and welcome people into nature, giving individuals a platform for personal development and growth.

### **How We Make a Difference**

Our approach is deliberately practical. The woodlands we work in are living, working environments. Some days involve conservation work like coppicing or habitat creation. Others focus on traditional crafts or quiet reflection. The pace is intentionally different from modern life's frantic rhythm.

The daily campfire meal has become an unexpectedly powerful tool. For some participants, it's their only hot meal all week. More importantly, it's where connections form naturally - while preparing food together or sitting around the fire. These unforced social moments often prove as valuable as the structured activities.

We take time to understand each individual's needs, whether they're looking to build skills, improve wellbeing, or take steps toward employment. Some find purpose in volunteering with us; others discover confidence that helps them move forward in their lives.

### **What Guides Us**

Everything we do is rooted in nature. We meet people where they are, without judgment. We stay curious,

always learning from both research and lived experience. And we have the courage to challenge systems that historically has overlooked nature's role in wellbeing.

The results speak for themselves. Improved mental health. New skills learned. Lives changed. But perhaps most telling are the small moments we witness - someone who arrived silent now teaching others to use a billhook, or a young person finding calm among trees after years of turmoil.

This is why we do what we do. Not because we believe nature is magic, but because we've seen how woodlands - when carefully managed as therapeutic spaces - can help people discover their own strength. It's practical, it's proven, and it's making a difference every day across our woodland sites.

### **Why This Matters**

Our work sits at the intersection of two urgent needs: declining mental health and environmental degradation. The woodlands we care for provide both ecological value and therapeutic space. Participants don't just benefit from nature - they become active stewards of it.

This annual report shares how that vision becomes reality. The following pages detail our impact, partnerships and plans - but behind every statistic are real people discovering strength they didn't know they had, in the quiet company of trees.

Written by one of our Participants

#### **What I loved at the Green Light Trust ...**

Firstly, acceptance from the outset from the Participant Engagement Co-ordinator who helped me enrol and completed the form on my behalf when I could not.

The Green Light Trust lifted any barriers that could stop me attending.

Acceptance without judgement ... no expectations or demands other than to show up as and when I could ... and this being okay.

Being given the support and encouragement needed to try new things in a safe environment and at my own pace knowing it's okay to try but not necessarily succeed.

Finding some calm (from my own mind) in the surroundings.

Giving me the reason to leave the safety of my home.

Being heard and having my basic needs met. When I said "I am tired" I was asked "shall we put up a hammock"

Being given the space to be my (authentic) self and to begin recognising that this is enough and okay - a work in progress!

Being able to help and being given help from others without being made to feel like a failure

Finding a sense of community by working, relaxing and eating together feeling some sense of belonging as far as I ever feel I fit in anywhere.

Learning new skills and remembering old ones - how to smile and laugh again.

Being given the opportunity to return on another course - in recognition that I am still on my journey of recovery and self-discovery (of who me is) - and that this takes time.

Restoration of belief that there are people out there who do care.

## Our Pathways

<b>Natural Alternative</b>	<b>Adult Mental Health</b>
Designed to engage primary and secondary aged children who are struggling within the school environment, often with additional and/or behavioural needs. Sessions are learner-led where they are encouraged to explore the woodland environment and learn new skills.	Typically for adults who are facing challenges in their lives, often with low levels of wellbeing and self-esteem, coupled with mental ill health. In some cases, these are designed to meet the particular circumstances of individuals
<b>Step by Step</b>	<b>Education, Health and Care Plan</b>
Supports adults with moderate to severe additional and behavioural needs. Designed to empower individuals through a variety of engaging activities and personalised support, delivered in our woodland and indoors. We offer a range of opportunities where participants can get involved in recreational, therapeutic and skills development activities, whilst making friends and having fun.	An alternative education provision for young people aged 16-25 who have an EHCP and where mainstream educational establishments are not the most suitable environment for their development. We work intensively with these young people to achieve the objectives that are important to them.

## Our Impact for 2024

This year we directly supported 666 individuals in the woods and supported a further 346 people through our pastoral support and partner services.

Behind these numbers are individuals who found connection, built resilience, and took steps toward brighter futures.

Below sets out how many people we supported and how much support was delivered.

Pathway / Service	Participants	Sessions Delivered	Woodland / Activity Hours	Pastoral / Support Hours	Total Hours
Adult Pathway	438	891	4,455	4,621	9,076
EHCP Pathway	20	550	4,335	Included in activity	4,335
Natural Alternative	179	748	3,740	1,520	5,260
Step-by-Step	29	402	2,010	Included in activity	2,010
<b>Total</b>	<b>666</b>	<b>2,591</b>	<b>14,540</b>	<b>6,141</b>	<b>20,681</b>

## Measuring Wellbeing

At Green Light Trust, we use MYCAW (Measure Yourself Concerns and Wellbeing) to support the well-being and progress of individuals in our programmes. MYCAW helps us engage participants by allowing them to track and communicate their concerns, mental health, and overall well-being. This tool helps us offer more personalised support and ensures that each participant's unique needs are addressed.

We use MYCAW for several reasons:

1. **Personalised Support:** It helps us understand individual challenges and tailor our approach accordingly.
2. **Track Progress:** Regular assessments allow us to monitor improvements and identify ongoing concerns.
3. **Holistic Approach:** MYCAW helps us consider the mental, emotional, and physical health of participants.
4. **Empowerment:** Participants can actively reflect on and express their well-being, giving them a sense of control.

In 2024 we saw:

- Adults showed an average improvement of 0.8 points on our 6-point wellbeing scale—a significant shift, given that major life events typically move scores by just 0.6.
- Young people on our Natural Alternative Pathway saw an average increase of 0.43 points, a strong outcome given the complex barriers many face.

These figures only tell part of the story. Testimonials, case studies, and films bring the data to life, showing how confidence grows, skills develop, and lives change.

## Understanding Changing Needs

Our participants' challenges are becoming more complex, mirroring wider societal trends. Analysing MYCAW data revealed key insights:

- Adults 40+ were most likely to cite anxiety (49.2%) as their primary concern, reflecting pressures like financial strain or long-term health issues.
- Young people under 18 frequently highlighted social interaction (39.4%) and emotional wellbeing (61.4%), pointing to rising isolation and digital saturation.

### In response, we've adapted:

- Smaller, more focused groups for young people to build social skills
- Flexible, self-paced activities for adults needing quieter reflection
- Enhanced wraparound support for those at risk of exclusion

## **Our impact on the environment**

We continue to demonstrate meaningful environmental impact across all our woodland sites. Our approach to land management goes hand in hand with our mission to support people's wellbeing. By helping individuals reconnect with nature, we're also preserving and enhancing biodiversity in the spaces where we work.

A key part of our management is coppicing – the traditional technique of cutting trees back in winter to encourage healthy, multi-stemmed regrowth. This opens the canopy, increases light to the woodland floor, and promotes a richer mix of ground flora. In turn, this supports a thriving food chain, benefiting insects, birds, bats and other wildlife. As an example at Castan Woods in Ipswich, we manage a coppice rotation—coppicing different areas each year to maintain a mosaic of habitats that suit a wide range of species.

In 2024, we coppiced an additional 0.25 hectares, adjoining previously managed areas, to further increase the biodiversity potential of the site. Participants across all our programmes—adults, children and young people, those with SEND and EHCPs—took part in this work. For many, it offered not only a hands-on learning experience, but a meaningful opportunity to care for a space they find therapeutic. These activities also brought people together from different pathways, encouraging shared purpose and connection.

To monitor the impact of our woodland work, we've begun recording species sightings using iNaturalist. So far, we've logged over 250 species at Castan Woods, most within or near coppiced areas. This includes a variety of insects, regenerating trees like Silver Birch, Oak and Sweet Chestnut, and flowering plants such as Wood Sage, Red Campion and Common Yarrow.

Looking ahead, we aim to strengthen how we measure and demonstrate our environmental impact. We are exploring opportunities to introduce formal ecological surveying, alongside expanding accessible monitoring activities for our participants. With better data, we can ensure we're managing our sites as effectively as possible—for the people we support, and for the future of our natural world.

## **Volunteers**

We are incredibly grateful for the dedication and enthusiasm of our volunteers, who generously share their time, skills, and energy to support every aspect of our work. In 2024, 18 volunteers contributed a remarkable 2,705 hours, supporting everything from frontline activity delivery to behind-the-scenes professional support.

Many of our volunteers have previously participated in our Pathway programmes, with volunteering forming a valuable part of their own journey towards recovery and renewed purpose.

While our volunteer base has traditionally focused on Board roles and woodland support, in 2024 we began to expand this offer. We welcomed a new volunteer specifically supporting systems improvements—an important step in building our internal capacity and bringing in expertise. Looking ahead to 2025, we plan to launch a new ambassadorial programme to further grow our network of support and advocacy.

These figures above do not include the vital contributions of our Trustees, who also serve on a voluntary basis without remuneration. In 2024, we welcomed one new Trustee as part of our ongoing commitment to ensuring a diverse and skilled Board, able to guide the Charity's continued growth and development.

# Case Study

## From Isolation to Inspiration: A Journey Back to Life Through Nature

Referred by a local support worker, a 24-year-old participant joined Green Light Trust after spending four years isolated at home, struggling with agoraphobia, panic attacks, and long-term anxiety. Trust in others was low, and stepping outside felt impossible.

Just seven weeks into working with us, everything changed.

With our nature based, person centred approach, she began to rebuild confidence, challenge long-held fears, and rediscover the world beyond her front door. She's now enrolled in a local allotment project, joined a women's support group, and is exploring a future in horticulture – including a potential apprenticeship.

## Reflections of 2024

Area	Highlights	Challenges
<p><b>Our Impact &amp; Engagement</b></p>	<ul style="list-style-type: none"> <li>- Supported 666 people across 2,591 activities and 20k+ hours of woodland delivery.</li> <li>- Research shows strong male engagement, with implications for suicide prevention.</li> <li>- Data Insights Analyst appointed, enhancing strategic decision-making.</li> <li>- Rebrand and website projects combined for greater impact.</li> <li>- 'The Oak' scorecard developed to track strategic progress.</li> <li>- Beacon system developed to include safeguarding and H&amp;S.</li> <li>- Achieved 4 &amp; 5-star environmental health ratings.</li> <li>- Increased visibility via social media, newsletters, and local press.</li> </ul>	<ul style="list-style-type: none"> <li>- Some participants becoming reliant on GLT; reviewed journey to improve this.</li> <li>- Growing complexity in adult mental health and youth isolation.</li> <li>- Capacity limits restrict rapid scaling despite growing demand.</li> </ul>
<p><b>Our People</b></p>	<ul style="list-style-type: none"> <li>- New Chair appointed and governance structure refreshed.</li> <li>- Policies reviewed and simplified.</li> <li>- Management training strengthened leadership and team support.</li> <li>- Wellbeing prioritised via structured debriefs, training, and GLT Together Days.</li> <li>- Operational roles refined, boosting collaboration and clarity.</li> </ul>	<ul style="list-style-type: none"> <li>- Frontline teams face emotional and physical demands.</li> <li>- Pay and benefits under review to better reflect role challenges and impact.</li> </ul>

Area	Highlights	Challenges
	<ul style="list-style-type: none"> <li>- Online training catalogue (200+ courses) launched.</li> <li>- Employee Forum launched to give staff a direct voice.</li> </ul>	
<b>Our Finances</b>	<ul style="list-style-type: none"> <li>- Expanded reach into Norfolk; added to new alternative provision framework.</li> <li>- Successful events including fire walk (£12.5k raised).</li> <li>- New 3-year fundraising strategy approved.</li> <li>- Maintained delivery despite wider sector funding pressure.</li> </ul>	<ul style="list-style-type: none"> <li>- 11% income decline vs 2023; +6% rise in costs led to £206k deficit.</li> <li>- Funding environment remains volatile and highly competitive.</li> </ul>
<b>Our Partnerships</b>	<ul style="list-style-type: none"> <li>- Strengthened cross-sector partnerships (health, education, social care).</li> <li>- Voluntary sector collaboration improved coordination.-</li> <li>Joint bids with partners enhanced funding success and impact.</li> </ul>	<ul style="list-style-type: none"> <li>- Intense competition for partnership funding.</li> <li>- Maintaining long-term partner commitment remains a challenge.</li> </ul>

## Our Partners and Funders

### Funders

The Alfred Williams Charitable Trust  
 The Architectural Heritage Fund  
 The Axter Climate & Community Fund  
 CLA Charitable Trust  
 Delamere Dairy Foundation  
 East Suffolk Council  
 Eastern Counties Educational Trust  
 Fidelity UK Foundation  
 Frank Jackson Foundation  
 Helen Roll Charity  
 Hiscox Foundation  
 Hodge Foundation

Linbury Trust  
 The Mrs LD Rope Third Charitable Trust  
 The National Lottery Community Fund  
 NHS Norfolk and Waveney ICB  
 NHS Suffolk & North East Essex ICB  
 Nineveh Trust  
 Norfolk Community Foundation  
 Norfolk County Council  
 Suffolk Community Foundation  
 Suffolk County Council  
 Tuixen Foundation

## Corporate Partners

Barenbrug UK Ltd

Gascoynes Ltd

Notcutts Ltd

Saffron Building Society

Uptech

Breathe HR

Videndum PLC

Save Money, Cut Carbon

## Partners (Provision of Sites)

National Trust

RSPB

Suffolk County Council

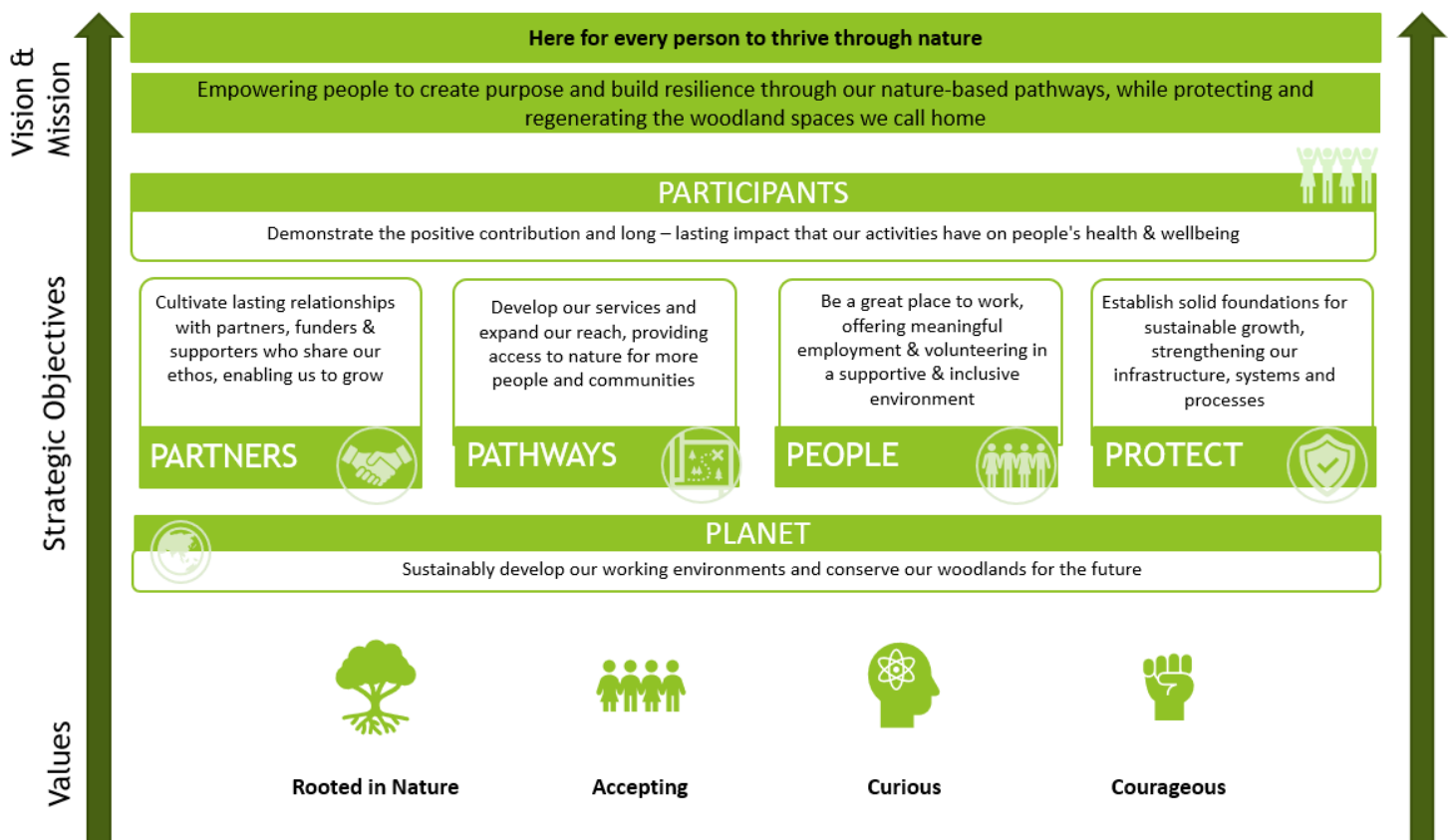
Suffolk Farm Business Association

West Suffolk Council

## Strategy Development - Looking forward

Over the past year, we have refined our strategy to strengthen GLT's impact and sustainability. Our goal is clear: to become the leading nature-based wellbeing charity in the East of England, reaching more people who need our support. This is a long term ambition and we want to build sustainably.

### Six key areas guide our work:



## **Our focus for 2025**

As we move into 2025, Green Light Trust remains steadfast in its mission: empowering people to create purpose and build resilience through nature-based pathways while protecting and regenerating the woodland spaces we call home. Our commitment to supporting those most in need, improving wellbeing through nature, and fostering stronger communities is unwavering.

However, this year presents a complex and shifting landscape. We anticipate significant challenges, including an increasingly uncertain funding environment, rising financial pressures, and a growing demand for our services as more people experience economic hardship, poor mental health, and social isolation. At the same time, pressures on public services mean that organisations like Green Light Trust must step up to fill critical gaps in support to serve our communities.

To successfully navigate these challenges, we are strengthening our foundation, enhancing our sustainability, and reinforcing the resilience of our participants, workforce, and operations. Our strategic priorities for 2025 will ensure we continue delivering meaningful impact while building a future-proofed organisation.

### **Guided by Our Six Pillars: Our Strategic Focus for 2025**

Green Light Trust's work is shaped by six core pillars—Participants, Partners, Pathways, People, Protect, and Planet—which define our focus for the year ahead and beyond.

#### **Participants: Demonstrating Impact & Expanding Support**

Our programmes transform lives, and in 2025, we will further demonstrate their long-term impact. With increasing referrals from partners like the NHS, local authorities, and community organisations, we will ensure that more people—regardless of their background—can access high-quality, nature-based interventions. We will:

- Provide support to those facing economic hardship, mental health challenges, and social isolation.
- Strengthen evidence of our impact through data collection and participant stories to advocate for long-term investment in nature-based health and wellbeing solutions.
- Ensure our interventions remain accessible despite financial pressures by exploring additional funding opportunities.

#### **Partners: Strengthening Strategic Relationships**

Collaboration is critical to our success. In 2025, we will cultivate deeper relationships with funders, corporate partners, and public sector organisations that align with our mission. Our focus will be to:

- Develop strong partnerships that enhance our reach and create a more resilient support network.
- Work closely with statutory services to increase referrals and ensure our programmes become more deeply integrated into wider health and wellbeing pathways, as well as employability programmes.
- Strengthen corporate partnerships to drive new income streams, increase employee volunteering, and foster long-term relationships that provide mutual value.

#### **Pathways: Expanding Access & Developing Employability Programmes**

Nature-based experiences create pathways to improved health, education, and employment. In the year ahead, we will:

- Create plans to expand our services and locations to increase accessibility for more communities across the East of England.
- Develop employability-focused programmes that align with DWP and local authority contracts, providing structured support for individuals seeking meaningful work.
- Further enhance opportunities to formalise pathways into training, volunteering, and employment, ensuring progression routes for participants who wish to develop their skills and confidence.

### **People: Prioritising Workforce Wellbeing & Volunteer Growth**

Our team is the foundation of everything we do, and as external pressures increase, we must ensure they feel supported and valued. In 2025, we will:

- Invest in workforce wellbeing initiatives
- Strengthen internal training and development opportunities to build skills and retain talent.
- Expand volunteer opportunities, providing meaningful roles that both alleviate pressures on teams and engage the wider community in our mission.

### **Protect: Ensuring Financial Sustainability & Organisational Resilience**

To secure our long-term future, we must reinforce our financial position while maintaining the highest quality of delivery. In 2025, we will:

- Strengthen financial resilience by rebuilding reserves and diversifying income streams.
- Increase unrestricted revenue through enhanced fundraising efforts, corporate giving, and income-generating activities.
- Develop robust internal processes and infrastructure to support sustainable growth.

### **Planet: Embedding Sustainability & Conserving Woodland Spaces**

Sustainability is at the heart of our mission. In 2025, we will:

- Finalise and implement a comprehensive sustainability plan, demonstrating our positive environmental impact across all areas of operation.
- Continue conservation and woodland management efforts to protect the woodland spaces we call home.
- Embed sustainable practices into our work, ensuring that our programmes both support people and benefit the planet.

### **Facing the Future with Resilience**

Despite economic uncertainties, we remain committed to delivering life-changing experiences through nature. By strengthening our financial sustainability, expanding our reach, and investing in people, we will continue to make a profound impact on individuals, communities, and the environment.

As we navigate the year ahead, we do so with the belief that every person should have the opportunity to thrive through nature. With resilience, adaptability, and a shared vision, we will not only weather the challenges ahead—we will emerge stronger, more sustainable, and better positioned to support those who need us most.

## **Case Study**

### **Recovery in the Woods**

Before joining Green Light Trust, life was chaotic – heavy drinking, suicidal thoughts, and deep depression. A referral from an alcohol support worker led to a turning point.

Getting outside, connecting with others, and working on meaningful tasks like fence-building brought purpose and structure. Camp lunches, shared laughter, and new friendships became unexpected highlights.

This wasn't just a one-off course – it became a steady part of his recovery. Green Light Trust offered consistency when everything else felt unstable.

**“It's taken time, but I finally feel better – and I'm not doing it alone.”**

## **Governance**

### **Fundraising Statement**

Fundraising income at Green Light Trust is principally derived from grants, trusts and foundations, and corporate partnerships. This income funds the delivery of our activities and contributes to our core costs.

Green Light Trust complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018, and the Privacy and Electronic Communications Regulations 2018. We are committed to acting legally, openly, honestly, and respectfully, striving for best practice across all our fundraising and marketing activities.

The Charity is registered with the Fundraising Regulator and adheres to its Code of Fundraising Practice and Fundraising Promise. This includes the logging, recording, and responding to any complaints received.

We do not employ professional telephone or street fundraisers, nor do we use commercial participators to carry out our fundraising activities.

### **Objectives, Activities and Public Benefit**

Protect, promote and improve peoples' physical and mental health, working directly and in partnership with other organisations to ensure everyone can benefit from engaging with the natural world.

Advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation.

Promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through the creation, restoration and conservation of woodland, wetland, grassland, school and community gardens, parks and wild space.

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.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 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.

We exist to help every person thrive through nature. Our mission is simple: to create opportunities for people to build resilience, purpose, and connection through nature-based activities, while safeguarding and restoring the woodlands we call home.

Through our charitable work, we support people from all backgrounds and experiences to build confidence, connection and health by engaging with the natural world. Nature plays a vital role in individual and community wellbeing. Research and lived experience alike show the profound benefits of time spent outdoors, from improved mental health to greater social connection. This belief shapes everything we do, guiding the development of programmes and partnerships that enable people and nature to grow together.

The Trustees, who are also directors for the purposes of company law, present their report and financial states of the Charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, Companies Act 2006 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 published in October 2019.

## Reference and Administrative Details

Registered charity name Green Light Trust

Charity registration number 1000977

Company registration number 02550866

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

Patron Mark Pendlington

## Governing Body

### The Board of Trustees comprises

Board role	Trustee	Finance and Audit	People	Impact and Engagement
Chair	Amanda Burton (appointed Chair 13.02.24)			
Vice Chair	Doug Field	Member		
Members	David Farrow	Chair of Finance and Audit		
	Laura Thomas	Member		
	Jen Mailey			Chair of Impact and Engagement
	Vivian Mushati		Member	Member
	Sarah D'Arcy			Member
	Nigel McCurdy		Chair of People	
	Caroline Bixby		Member	
	Laura Barlow	Member (February 2025)		
	Nick North			Member (Resigned 28 March 2024)

## Senior Personnel:

Day-to-day management is delegated by the Board to senior personnel, led by Chief Executive Lauren Shand, who was formally appointed in June 2024 following an interim period beginning in September 2023. Hayley Kyle, joined the Strategic Leadership Team, as Head of Finance and Company Secretary in April 2024, supports the governance and financial oversight of the organisation Alex Todd, is our Head of People and Culture and Helena Harris, Head of Operations.

## Principal Professional Advisers:

Auditor – Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB

Bankers – NatWest and CO-OP

## Governing Document

Green Light Trust is a charitable company limited by guarantee (**registered charity number 1000977; company number 02550866**) and is governed by its Memorandum and Articles of Association.

## Trustee appointment, induction, and training

As of 2024, Trustees are appointed by the Board for a term of four years and may be reappointed, provided that no Trustee serves for more than eight consecutive years without a mandatory break of at least one year. In exceptional circumstances, and upon recommendation from the Board, a Trustee may serve an additional term of up to four years, with an absolute maximum tenure of twelve years.

The Chair and Chief Executive Officer are responsible for ensuring that Trustees receive appropriate induction and ongoing training to support their governance role. No Trustee receives remuneration or any other financial benefit for their work with the Charity. In 2024, we continued to invest in Trustee training and development, ensuring our governance structure remains robust, informed, and aligned with best practices.

## Organisational Structure

The Green Light Trust Board is responsible for setting the Charity's strategic direction, ensuring compliance with its governing documents, and overseeing its financial and operational health. The Board delegates specific oversight functions to three key committees, which report directly to the Board. Each committee meets four times a year to review performance and risk, ensuring effective governance and decision-making.

### Committee Terms of Reference (2024):

#### Finance & Audit Committee:

- Financial strategy, planning, performance, and controls.
- Income generation and diversification.
- Digital transformation, including IT systems and processes.
- Risk management, audit, and regulatory compliance.

#### Impact & Engagement Committee:

- Measuring and enhancing the impact of Green Light Trust's work.
- Evidence-based monitoring and reporting.

- Service delivery effectiveness and participant outcomes.
- Public engagement, stakeholder communications, and advocacy.
- Environmental sustainability strategy.
- Equality, diversity, and inclusion in programme delivery.

**People Committee:**

- Trustee, volunteer, and employee recruitment, retention, and succession planning.
- Learning and development, including leadership pathways.
- Equality, diversity, and inclusion in governance and workforce.
- Health, safety, and safeguarding.
- Internal communication, employee engagement, and workplace culture.

**Risk Management**

The Trustees, alongside the Strategic Leadership Team (SLT), are responsible for identifying and mitigating the major risks facing the Charity. Risk is reviewed **monthly by the SLT** and **quarterly by the Board** to ensure ongoing assessment and proactive management. The **risk register**, reviewed annually, assesses risks across five key areas:

1. **Governance risks** – Ensuring compliance with regulatory requirements and best practices.
2. **Operational risks** – Addressing service delivery challenges, participant safeguarding, and workforce wellbeing.
3. **Financial risks** – Managing income diversification, reserves, and external funding uncertainties.
4. **Environmental/external risks** – Responding to economic pressures, climate risks, and policy changes affecting charity operations.
5. **Compliance risks** – Ensuring adherence to laws, regulations, and ethical governance.

Following our **2024 risk review**, the Trustees and SLT confirmed that appropriate mitigations are in place, with a focus on the following key risks and responses:

<b>Risk</b>	<b>Mitigation</b>
<b>Loss of key employees</b>	Workforce and succession plans, documentation of systems/processes, well-being support package, training programmes, development of competitive benefits package, notice periods/handover processes, strengthened SLT.
<b>Funding shortfalls</b>	Development of in-house fundraising skills, use of external consultants, funding strategy to grow less-developed income streams (corporate partnerships, individual giving), business development focus.
<b>Loss of key contracts</b>	Business development plans to nurture key relationships, diversification of funding strategy, securing multi-year contracts where possible.

<b>Risk</b>	<b>Mitigation</b>
<b>Lack of unrestricted funds and reserves</b>	Financial reserves policy, increased fundraising for non-delivery income, ongoing review and development of funding model. Recovery of Financial reserves a priority
<b>Changes to government policy on service provision</b>	Strengthened relationships with a broader range of referral agencies and funders, increased flexibility in delivery pathways.

Green Light Trust remains committed to maintaining strong governance, robust financial management, and proactive risk mitigation as we continue to support vulnerable individuals through nature-based interventions.

## **Statement of Trustees Responsibilities**

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles set out in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

## **Auditor**

Each Trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- They have taken all reasonable steps to make themselves aware of any relevant audit information and to ensure that the charitable company's auditor is aware of that information.

In accordance with section 487 of the Companies Act 2006, the auditor is deemed to have been re-appointed.

## **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption under section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 13 May 2025 and signed on behalf of the Board of Trustees by:

*Signature*



**Amanda Burton**

Chair of Trustees

## Trustees report

The Trustees present their report and financial statements for the year ended 31<sup>st</sup> December 2024.

After an exceptional financial performance in 2023, where income grew by 53%, 2024 saw a tightening of funds available in the third sector along with rising cost of living pressure, government changes and heightened competition for funding. This drove a reduction to year income of 11% and a subsequent tightening of expenditure and strategic review of our operations, to counter balance the pressures. This resulted in a net deficit of £206k in the year and reduction in our financial reserves. The Trustees are confident that the plans the charity already has in place will overcome these challenges.

### Income

Total income for 2024 reached **£2,483k**, a decrease of £322k compared to 2023. Despite this reduction on 2023, our income remains 38% up on 2022 and 65% up on 2021. Within this **Fees for services** remained a significant income stream at **£1,820k**, representing 73% of our overall income. For some time, we have been shifting our focus to securing contracts from commissioning groups to deliver our services on a recurring basis. The last few years has seen big steps in this direction with fees representing 75% of total income in 2023 and 68% in 2022, compared to 42% in 2021. Inherent in our contract income however is the risk that contracts will end. 2024 saw challenges from decommissioning of contracts in Norfolk and reductions in contract funding in Suffolk which contributed to the year on year decrease.

These challenges heighten the importance of income from other sources. Our Grant and Trust income continues to provide a source of funds which enable us to expand what we do into new geographical areas, to develop new delivery methods and support more people or provide restricted funds for specific purposes. Grant income in 2024 was £23k lower than the previous year at £349k. Within this we received a £110k restricted grant from East Suffolk Council to complete our Castan building. Income from Trusts also saw a reduction to £207k. Income from our corporate and individual supporters are important as they provide unrestricted funds which can be used at the Trustee's discretion. We saw income of £35k from donations in 2024, representing an increase of £26k compared to 2023. This increase was partly driven by our Fire walk fundraising event, demonstrating a good return from a focus on larger, well publicised events.

The trustees recognise the importance of diversifying our funds and strengthening strategic relationships with our funding partners as we continue to navigate third sector funding pressures into 2025.

### Expenditure

Total expenditure in 2024 was **£2,689k** an increase of £143k from 2023. Expenditure rose by 5.6%, compared to the 11% reduction in income. We therefore made concerted efforts to tighten spend through the year as challenges in income materialised.

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 75% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensuring 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 ongoing success of the charity. Towards the end of 2023, the senior team was expanded and strengthened to support the growth of the charity.

Expenditure to provide the facilities necessary for our activities is minimised as we own 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 buildings, systems to measure our impact,

minibuses to transport participants to woodland work areas and land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work and include training materials, drink and food and tools.

## **Funds**

Surpluses and deficits flow through to our financial reserves which are held to both ensure that we continue to invest in developing our services and to act as a buffer against unforeseen events. The Trustees have set a policy to maintain financial reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. 2024 saw a dip below policy reserves cover, as net current assets totalled £492k at the year end, representing 10 weeks of expenditure. This closing position represents reserves cover 2 weeks below our policy.

Within the closing funds balance, Unrestricted net current assets were £299k, Restricted £193k. With unrestricted reserves cover at 7 weeks of forward expenditure, this is an area of focus for Management and Trustees. Actions are underway to improve this position and recover total reserves in line with policy.

## **Summary**

Against a backdrop of a challenges in the funding environment, demand for our services remains strong. The significant growth we have experienced over the past few years has strengthened our regional reputation and afforded us the investment in our core systems and infrastructure. This puts Green Light Trust in a strong position to deliver even more public benefit in the future and Trustees remain committed to ensuring the long-term sustainability of the charity and its mission to empower people to create purpose and build resilience through our nature-based pathways.

# Auditors report

## Opinion

We have audited the financial statements of Green Light Trust (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities (including income and expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of  
Lovewell Blake LLP  
Chartered accountants & statutory auditor  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

# Financial Statements

## Statement of financial activities

Incorporating an INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income</b>					
Donations and grants:					
Donations		34,866	-	<b>34,866</b>	8,872
Grants, corporates and trusts	3	156,630	431,853	<b>588,483</b>	646,352
<hr/>					
Total donations and grants		191,496	431,853	<b>623,349</b>	655,224
Commercial trading		13,300	-	<b>13,300</b>	27,680
Investment income and interest		25,981	-	<b>25,981</b>	21,532
Charitable activities: Fees for services	4	1,820,320	-	<b>1,820,320</b>	2,100,841
<hr/>					
<b>Total income</b>		<b>2,051,097</b>	<b>431,853</b>	<b>2,482,950</b>	<b>2,805,277</b>
<hr/>					
<b>Expenditure</b>					
5					
Cost of raising funds:					
Generating donations and grants		58,681	-	<b>58,681</b>	48,468
Commercial trading		5,490	-	<b>5,490</b>	1,620
<hr/>					
Total cost of raising funds		64,171	-	<b>64,171</b>	50,088
Charitable expenditure		2,260,700	364,276	<b>2,624,976</b>	2,495,969
<hr/>					
<b>Total expenditure</b>		<b>2,324,871</b>	<b>364,276</b>	<b>2,689,147</b>	<b>2,546,057</b>
<hr/>					
<b>Net movement in funds and net income/(expenditure)</b>		<b>(273,774)</b>	<b>67,577</b>	<b>(206,197)</b>	<b>259,220</b>
<hr/>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		590,481	444,502	<b>1,034,983</b>	775,763
<hr/>					
<b>Total funds carried forward</b>	15	<b>316,707</b>	<b>512,079</b>	<b>828,786</b>	<b>1,034,983</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 28-37 form part of these accounts.

## FINANCIAL STATEMENTS

### Balance sheet

as of 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets:</b>	10		
Woodland reserves		<b>315,920</b>	315,920
Other tangible assets		<b>20,727</b>	29,262
<b>Total fixed assets</b>		<b>336,647</b>	345,182
<b>Current assets:</b>			
Debtors	11	<b>106,713</b>	220,248
Short-term cash		<b>647,538</b>	761,931
<b>Total current assets</b>		<b>754,251</b>	982,179
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	<b>(262,112)</b>	(292,378)
<b>Net current assets</b>		<b>492,139</b>	689,801
<b>Total assets less current liabilities</b>		<b>828,786</b>	1,034,983
<b>Net assets</b>		<b>828,786</b>	1,034,983
<b>Funds of the charity</b>			
Unrestricted funds		<b>316,707</b>	590,481
Restricted funds		<b>512,079</b>	444,502
<b>Total funds</b>	16	<b>828,786</b>	1,034,983

These financial statements were prepared in accordance with the small companies regime and were approved by the board of Trustees and authorised for issue on 13<sup>th</sup> May 2025.

Signed on behalf of the Trustees by:



**Amanda Burton**  
Chair of Trustees

Company registration number: 02550866  
The notes on pages 28-37 form part of these accounts.

**Cash flow**

for the year ended 31 December 2024

	<b>2024</b>	2023
	£	£
<b>Cash flows from operating activities:</b>		
Net cash provided by / (used in) operating activities	<b>(114,393)</b>	51,625
<b>Cash flows from investing activities:</b>		
Purchases of fixed assets	-	(8,352)
Changes in cash and cash equivalents	<b>(114,393)</b>	43,273
Cash and cash equivalents at start of year	<b>761,931</b>	718,658
Cash and cash equivalents at end of year	<b>647,538</b>	761,931
<b>Analysis of cash and cash equivalents:</b>		
Short-term cash	<b>647,538</b>	761,931
<b>Cash and cash equivalents</b>	<b>647,538</b>	761,931
<b>Reconciliation of net income to net cash flow from operating activities</b>	<b>2024</b>	2023
	£	£
Net income / (expenditure) for year	<b>(206,197)</b>	259,220
<b>Adjustments for:</b>		
Depreciation of fixed assets	<b>8,535</b>	16,625
Decrease/(increase) in debtors	<b>113,535</b>	(29,003)
Decrease in creditors	<b>(30,266)</b>	(195,217)
<b>Net cash inflow / (outflow) provided by operating activities</b>	<b>(114,393)</b>	51,625

# Notes to the financial statements

## 1. Charity information

The Green Light Trust is a charitable company limited by guarantee and does not have share capital. It is governed by its Memorandum and Articles of Association and every member of the charity undertakes to contribute such amounts (not exceeding £1) as may be required in the event of a winding up. It is registered as a company at Companies House (number 02550866) 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit 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).

### Going concern

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 and no material uncertainties exist.

### 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**

Income is 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 where performance conditions have not been met or when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

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.

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

## **Expenses and liabilities**

Expenditure and liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular cost 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 following rates:

- Motor vehicles – 25% reducing balance
- Equipment, fixtures and fittings – 25% straight line

No depreciation charge is made during the year of purchase. The Freehold land and buildings are carried at valuation and storage facilities are held at cost; neither are depreciated as these assets retain a high residual value.

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.

A decision was made to change our depreciation policy on motor vehicles from 25% straight line to 25% reducing balance. This new estimate more accurately reflects the useful life of our vehicles. By changing the accounting estimate, our depreciation charge this year is £5,194 lower than it would have been under the previous policy.

**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. Income is accrued at realisable value where services have been provided but are yet to be paid for.

**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.

**Pension**

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 9.

**Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**3. Grants, corporates and trusts**

	<b>2024</b>	2023
	£	£
Grants	<b>349,485</b>	278,685
Corporates	<b>31,630</b>	44,608
Trusts	<b>207,368</b>	323,059
Total grants, corporates and trusts	<b>588,483</b>	646,352

**Major receipts during the year include:**

	<b>2024</b>	2023
	£	£
Grants:		
National Lottery Community Fund	<b>226,309</b>	199,881
East Suffolk Council	<b>110,000</b>	-
Suffolk Community Foundation	<b>3,000</b>	45,843
Norfolk Community Foundation	<b>10,176</b>	23,179
Natural England	-	9,782
Total grants	<b>349,485</b>	278,685

	<b>2024</b>	2023
	£	£
Trusts:		
Linbury Trust	<b>59,000</b>	35,000
Tuixen Foundation	<b>35,000</b>	10,000
Fidelity	<b>33,908</b>	-
Frank Jackson Foundation	<b>25,000</b>	25,000
Hodge Foundation	<b>10,000</b>	-
The Architectural Heritage Fund	<b>9,960</b>	-
Charities Aid Foundation	-	93,714
Anonymous Foundation	-	91,680
Kerrison Trust	-	15,000
Baily Thomas Charitable Fund	-	10,000
Ernest Cook Trust	-	6,565
Other trusts	<b>34,500</b>	36,100
Total trusts	<b>207,368</b>	323,059

**4. Charitable activities: Fees for services**

	<b>2024</b>	2023
	£	£
NHS Integrated Care Boards	<b>928,561</b>	1,083,956
Local authorities	<b>710,298</b>	736,745
Schools and academies	<b>170,666</b>	187,314
Other	<b>10,795</b>	92,826
Total fees for services	<b>1,820,320</b>	<u>2,100,841</u>

**5. Total expenditure**

	Direct costs	Support costs	<b>2024</b>	2023
	£	£	<b>Total</b>	Total
			£	£
Cost of raising funds:				
Generating donations and grants	56,489	2,192	<b>58,681</b>	48,468
Commercial trading	5,490	-	<b>5,490</b>	1,620
Total cost of raising funds	61,979	2,192	<b>64,171</b>	50,088
Charitable expenditure	2,522,807	102,169	<b>2,624,976</b>	2,495,969
Total expenditure	<u>2,584,786</u>	<u>104,361</u>	<b>2,689,147</b>	<u>2,546,057</u>

**6. Support costs**

	Premises	Management & Administration	Governance	<b>2024</b>	2023
	£	£	£	<b>Total</b>	Total
				£	£
Cost of raising funds	589	1,240	363	<b>2,192</b>	1,722
Charitable expenditure	27,457	57,808	16,904	<b>102,169</b>	92,018
Total support costs	<u>28,046</u>	<u>59,048</u>	<u>17,267</u>	<b>104,361</b>	<u>93,740</u>

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of the proportion of income derived for delivery of charitable activities. 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 audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £16,966 (2023: £15,000).

## 7. Net income / (expenditure)

Net income / (expenditure) is stated after charging:	<b>2024</b>	2023
	£	£
Depreciation	<b>8,535</b>	16,625
Operating lease costs	<b>3,031</b>	2,969

Notes to the financial statements

## 8. Staff and Trustee remuneration

The average number of employees during the year was 84 (2023: 75). The average number of full-time equivalent were 71.1 (2023: 61.2).

Staff numbers by activity:	<b>2024</b>	2023
	No.	No.
Cost of raising funds	<b>3.5</b>	1.2
Charitable activities	<b>67.6</b>	60.0
Total staff	<b>71.1</b>	61.2

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

Staff costs:	<b>2024</b>	2023
	£	£
Remuneration	<b>1,774,756</b>	1,661,164
National insurance	<b>156,890</b>	145,279
Pension contributions	<b>125,582</b>	75,762
Total staff costs	<b>2,057,228</b>	1,882,205

Total emoluments for 8 (2023: 6) senior personnel amounted to £298,597 (2023: £300,054). The total salary of all higher paid employees earning in excess of £60,000 are shown in bands of £10,000 below:

	<b>2024</b>	2023
	No.	No.
£60,000 to £69,999	-	1
£70,000 to £79,999	<b>1</b>	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	1
Total staff	<b>1</b>	2

The Charity Trustees do not receive any employee benefits and no Trustee received any remuneration or reimbursement of expenses (2023: £nil).

## **9. Pension**

The charity operates a defined contribution pension scheme and in 2023 introduced a salary sacrifice option for staff. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable by the charitable company in the year amounted to £125,582 (2023: £75,762). Pension contributions of £10,776 (2023: £8,179) were payable to the fund at the balance sheet date.

**10. Fixed assets**

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures and fittings	
	£	£	£	£	£
Valuation / Cost:					
As at 1 January 2024	296,064	19,856	41,232	29,872	<b>387,024</b>
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	<u>296,064</u>	<u>19,856</u>	<u>41,232</u>	<u>29,872</u>	<u><b>387,024</b></u>
Depreciation:					
As at 1 January 2024	-	-	20,778	21,064	<b>41,842</b>
Charge for the year	-	-	5,114	3,421	<b>8,535</b>
Disposals	-	-	-	-	-
As at 31 December 2024	<u>-</u>	<u>-</u>	<u>25,892</u>	<u>24,485</u>	<u><b>50,377</b></u>
Net book amount:					
As at 31 December 2024	<u>296,064</u>	<u>19,856</u>	<u>15,340</u>	<u>5,387</u>	<u><b>336,647</b></u>
As at 31 December 2023	<u>296,064</u>	<u>19,856</u>	<u>20,454</u>	<u>8,808</u>	<u><b>345,182</b></u>

Under the cost model the value of the above freehold land and buildings would have been £331,766 (2023: £333,697); this was revalued in February 2016 by a qualified RICS practitioner.

**11. Debtors**

	2024	2023
	£	£
Trade debtors	<b>57,312</b>	59,000
Prepayments & accrued income	<b>49,401</b>	159,610
Other	-	1,638
Total debtors	<u><b>106,713</b></u>	<u>220,248</u>

**12. Creditors**

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals	<b>32,694</b>	59,202
Deferred income	<b>170,198</b>	157,832
Trade creditors	<b>14,145</b>	29,102
PAYE & National Insurance	<b>34,299</b>	37,981
Other creditors	<b>10,776</b>	8,261
Total amount falling due within one year	<u><b>262,112</b></u>	<u>292,378</u>

**13. Deferred income**

	<b>2024</b>	2023
	£	£
Movement in the year:		
Balance at 1 January	<b>157,832</b>	405,238
Amount released to income	<b>(157,832)</b>	(380,238)
Amount deferred in the year	<b>170,198</b>	132,832
Balance at 31 December	<b>170,198</b>	157,832

Income of £170,198 (2023: £132,832) was deferred in the year; this amount comprised Grants and Fees for services where the related performance criteria will be fulfilled in the future.

**14. Operating leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2024</b>	2023
	£	£
Equipment, fixtures & fittings:		
Not later than 1 year	<b>3,100</b>	2,969
Later than 1 year and not later than 5 years	-	2,969
Total operating leases	<b>3,100</b>	5,938

Lease payments of £3,031 (2023: £2,969) were charged to the Statement of Financial Activities in the year.

**15. Statement of funds**

	Total funds 1 January 2024	Income	Expenditure	Transfers	Total funds 31 December 2024
	£	£	£	£	£
Unrestricted funds	<b>590,481</b>	2,051,097	(2,324,871)	-	<b>316,707</b>
Restricted funds:					
Woodland reserves	<b>315,920</b>	-	-	-	<b>315,920</b>
Other tangible assets	<b>4,602</b>	-	(1,150)	-	<b>3,452</b>
Charitable activities	<b>123,980</b>	431,853	(363,126)	-	<b>192,707</b>
Total restricted funds	<b>444,502</b>	431,853	(364,276)	-	<b>512,079</b>
Total funds	<b>1,034,983</b>	2,482,950	(2,689,147)	-	<b>828,786</b>

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

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

	Unrestricted funds	Restricted funds	Total funds 31 December 2024
	£	£	£
Asset type:			
Woodland reserves	-	315,920	<b>315,920</b>
Other tangible assets	17,274	3,453	<b>20,727</b>
Current assets	530,124	224,127	<b>754,251</b>
Current liabilities	(230,691)	(31,421)	<b>(262,112)</b>
Net assets	<b>316,707</b>	<b>512,079</b>	<b>828,786</b>

**17. Analysis of changes in net debt**

	At 1 January 2024	Cashflows	At 31 December 2024
	£	£	£
Cash at bank and in hand	761,931	(114,393)	<b>647,538</b>

**18. Related party transactions**

During the year, the following related party transactions took place:

- Birketts LLP have been engaged to carry out legal work totalling £5,107 (2023: £13,072) where Trustee Laura Thomas' spouse is a Partner but who had no involvement with the work undertaken.
- East of England Co-Op paid the market rate of £1,500 (2023: nil) for a team-building day which Green Light Trust delivered. Trustee Douglas Field is an employee of East of England Co-Op.
- During the year unrestricted donations were received from the Trustees and Key Management Personnel through, direct giving or fundraising, totalling £3,266.

**19. Capital Commitments**

During the year, £110,000 of restricted grant income was received from East Suffolk Council, this amount is assigned to finalise the completion of the Castan building in 2025.

**20. Comparative statements****Statement of financial activities** (Incorporating an INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income</b>				
Donations and grants:				
Donations		5,272	3,600	<b>8,872</b>
Grants, corporates and trusts	3	142,218	504,134	<b>646,352</b>
<hr/>				
Total donations and grants		147,490	507,734	<b>655,224</b>
Commercial trading		27,680	-	<b>27,680</b>
Investment income and interest		21,532	-	<b>21,532</b>
Charitable activities: Fees for services	4	2,100,841	-	<b>2,100,841</b>
<hr/>				
<b>Total income</b>		<b>2,297,543</b>	<b>507,734</b>	<b>2,805,277</b>
<hr/>				
<b>Expenditure</b>				
5				
Cost of raising funds:				
Generating donations and grants		48,468	-	<b>48,468</b>
Commercial trading		1,620	-	<b>1,620</b>
<hr/>				
Total cost of raising funds		50,088	-	<b>50,088</b>
<hr/>				
Charitable expenditure		2,114,158	381,811	<b>2,495,969</b>
<hr/>				
<b>Total expenditure</b>		<b>2,164,246</b>	<b>381,811</b>	<b>2,546,057</b>
<hr/>				
<b>Net movement in funds and net (expenditure)/income</b>		<b>133,297</b>	<b>125,923</b>	<b>259,220</b>
<hr/>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		457,184	318,579	<b>775,763</b>
<hr/>				
<b>Total funds carried forward</b>		<b>590,481</b>	<b>444,502</b>	<b>1,034,983</b>
<hr/>				

**20. Comparative statements – continued****Statement of funds**

	Total funds 1 January 2023	Income	Expenditure	Transfers	Total funds 31 December 2023
	£	£	£	£	£
Unrestricted funds	457,184	2,297,543	(2,164,246)	-	<b>590,481</b>
Restricted funds:					
Woodland reserves	312,170	3,750	-	-	<b>315,920</b>
Other tangible assets	-	4,602			<b>4,602</b>
Charitable activities	6,409	499,382	(381,811)	-	<b>123,980</b>
Total restricted funds	318,579	507,734	(381,811)	-	<b>444,502</b>
Total funds	<b>775,763</b>	<b>2,805,277</b>	<b>(2,546,057)</b>	-	<b>1,034,983</b>

**Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds 31 December 2023
	£	£	£
Asset type:			
Woodland reserves	-	315,920	<b>315,920</b>
Other tangible assets	24,660	4,602	<b>29,262</b>
Current assets	832,507	149,672	<b>982,179</b>
Current liabilities	(266,686)	(25,692)	<b>(292,378)</b>
Net assets	<b>590,481</b>	<b>444,502</b>	<b>1,034,983</b>

# GREEN LIGHT TRUST

**“Green Light Trust is magical. It puts you at ease and you can just be yourself.”**

01284 830829 |  
info@greenlighttrust.org The  
Foundry, Bury Road, Lawshall, Bury  
St Edmunds, Suffolk, IP29 4PJ  
[www.greenlighttrust.org](http://www.greenlighttrust.org)

REGISTERED CHARITY NUMBER 1000977 | REGISTERED COMPANY NUMBER 02550866 | A COMPANY LIMITED BY GUARANTEE