

# stream walk community garden



**STREAM WALK TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity No. 1171504 (England and Wales)**



**STREAM WALK TRUST**

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## STREAM WALK TRUST

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	V Wheatley A Chatwin M Rutherford T Spencer B Murray J Tonkin S Dennis
<b>Charity Number</b>	1171504
<b>Principal Address</b>	129 Cromwell Road Whitstable Kent CT5 1NH
<b>Bankers</b>	Natwest Western Avenue Waterside Court Chatham Maritime Chatham Kent ME4 4RT

## **STREAM WALK TRUST**

### **REPORT OF THE TRUSTEES**

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The Trustees present their report and examined financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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 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 published on 16 July 2014, as amended by bulletin 1.

#### **Public Benefit Statement**

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

#### **Objectives and Activities**

The purpose of the charity is to:

- Provide a local community garden for the benefit of individuals and groups based in Whitstable or the surrounding Canterbury District. The charity actively promotes inclusivity and the garden is a resource for everyone.
- Promote the mental and physical well-being of those individuals and groups through activities including, but not limited to, general horticulture, sustainable food growing, plant and produce sales, understanding biodiversity and connecting to the natural environment.
- Advance education for the public benefit particularly, but not limited to, providing opportunities for learning about general horticulture, sustainable food growing, plant and produce sales, biodiversity and the natural environment.
- Provide opportunities for learning about and practicing rural crafts such as, but not limited to, green woodwork, hurdle making and plant supports

Stream Walk Community Garden enables people of all ages and backgrounds to improve their quality of life, social interaction and physical and mental health in a supportive community environment. We deliver enjoyable activities developed to meet the needs of our community by enabling all participants and volunteers to build skills, knowledge and confidence that helps improved physical and emotional wellbeing. Weekly and monthly gardening groups carry out work to improve the garden and teach horticulture to the participants.

The Bodgers group meets twice weekly, supporting mostly older men to come together and learn natural crafts.

A pre-school parent and children's group, Little Green Fingers, meets weekly to enjoy the garden and learn about nature.

Seasonal community events demonstrate to the wider public in the Canterbury district and beyond aspects of sustainable living.

#### **Charitable objectives for public benefit**

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

The trustees understand and are fully committed to managing the garden for the benefit of the public in line with the Charity Commission guidance.

Contribution made by volunteers: We have significantly increased our regular volunteer base and roster of support which has enabled us to confidently offer a markedly increased level of events and activities.

## **STREAM WALK TRUST**

### **REPORT OF THE TRUSTEES**

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#### **Achievements and Performance in the Year**

This review is for the year ended 31st March 2024.

The number of our regular volunteers grew substantially allowing us to continue to grow the number of events and activities at the garden. Across 2023, Stream Walk hosted 1,382 individual volunteering sessions at the garden and has more than 60 active volunteers.

Breaking that down, on our main Thursday morning sessions, we had 1007 individual visits of volunteers to the garden (across 48 weeks) that averaged 3 hours. That's a total of 3,021 volunteer hours.

We ran a number of impactful courses and activities throughout the year including family well-being sessions, neuro diverse nature and gardening activities and work with local schools and nurseries. Much of these were made possible with funding support from our partners at Kent Community Foundation, Canterbury City Council, Social Farms and Gardens, The Martello Fund and the NGS. We also received food donations from the community team at Tesco, Whitstable. And in January 2024 The National Lottery Community Fund awarded Stream Walk Community Garden nearly £20,000 to help develop a programme of inclusive organic gardening sessions for disadvantaged community members.

We also ran a number of fund-raising events of our own throughout the year, kicking off the year with an Easter fun day when we had more than 400 visitors, through to a Halloween Pumpkin party in October; and our coffers were boosted by sales of plants and produce at the garden gate and through our work with the NGS Open Garden scheme.

Learning activities throughout the year centred around seed sowing, food growing, harvesting, recycling, cooking fresh produce and the exploration and conservation of wildlife.

We also ran 67 individual volunteering sessions for adults with learning disabilities.

Little Green Fingers became self-financing thanks to its growing popularity and regular attendance of local families and pre-schoolers. We now have 2 session workers each week supported by regular volunteers.

The Bodgers group continues to meet weekly and has enjoyed steady attendance levels of an average of 15 regulars, most of whom are retired. The participants benefit from the social contact and the opportunity to learn natural woodworking skills. The Bodgers is part of the Kent Sheds, a network of collaboration and support for Sheds projects across Kent. A spoon carving group has also been meeting weekly, attended by an average of 5 people.

We rounded off the year by winning the Canterbury Climate Action Partnership (CCAP) Annual Climate Action Awards 2023 for community action.

#### **Statement from Vee Wheatley, Chair, Stream Walk Trust**

This year we were able to build upon the experience gained in 2022 to offer a greater span of community activities with high impact outcomes.

Through the lively and engaged management team, we set ourselves ambitious improvement goals to the garden space itself, which in turn supported the level of activities we undertook. We welcomed many new faces to Stream Walk, especially at the younger end of the community, and the engagement with them was particularly heartwarming.

We significantly increased the number of volunteers throughout the year, this seems to have been achieved predominantly via word of mouth. Their energy and commitment have meant that we were confident in being able to deliver against the requirements of our funding bids. The community garden is known as a place where allcomers are welcome, no matter what their level of horticultural and garden knowledge. The culture has been described by volunteers and visitors alike as warm, welcoming and friendly and this is testament to the learning culture fostered by our Garden Lead, Jules Ellis. Along with the support and encouragement from local organisations and funders we have the opportunity to continue to grow further and reach into those areas of the community who would benefit from what we offer.

## **STREAM WALK TRUST**

### **REPORT OF THE TRUSTEES**

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#### **Financial review**

Income for the year amounted to £52,506 (2023: £28,580) and expenditure for the year amounted to £35,814 (2023: £24,938). This resulted in a surplus of £16,693 (2023: surplus of £3,642).

#### **Reserves policy**

In accordance with the Charity Commission guidance, the Trustees review on a regular basis the level of income reserves that it considers appropriate. At 31 March 2024, the Trustees consider it appropriate to aim to hold unrestricted reserves equivalent to two months' running costs which is in the region of £6,000 (2023: £4,000). The unrestricted reserves at 31 March 2024 amounted to £8,328 (2022: £4,612).

#### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the charity faces, and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The key risk to the organisation is the sustained, challenging funding environment facing the charity sector.

#### **Plans for the future**

Our future plans include extending our reach to include yet more members of the community. This includes running more courses, workshops, events and open days. We want to place particular focus upon children and families, so that participants are exposed to sustainable horticulture in tune with nature at a young age. We are seeking permission to build an eco-cabin which will give us a sheltered space for workshops and gatherings during inclement weather.

#### **Governance and Management**

The Trustees of Stream Walk Trust are responsible for the general control and management of the administration of the charity. A role description exists for all trustee roles and any new appointments to the board of trustees must be approved by a resolution of the existing trustees.

During the year the following were Trustees of the charity:

V Wheatley (Chair)  
S Dennis (Secretary)  
T Spencer (Treasurer)

A Chatwin  
B Murray

M Rutherford  
J Tonkin

#### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of the charity 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 SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time

Approved by the Trustees and signed on their behalf by:

**V Wheatley**  
**Chair**

**Date: 28 January 2025**

## **STREAM WALK TRUST**

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

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I report to the Trustees on my examination of the accounts of Stream Walk Trust for the year ended 31 March 2024 which are set out on pages 6-11

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

**Mr E Taylor**

Chartered Accountant

**Date: 28 January 2025**

252-254 Wincheap  
Canterbury  
Kent  
CT1 3TY

## STREAM WALK TRUST

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations		2,067	-	2,067	2,564
<b>Charitable activities:</b>					
Grants	2	1,550	34,477	36,027	16,463
<b>Raising funds:</b>					
Earned income		14,413	-	14,413	9,553
<b>Total income</b>		<u>18,029</u>	<u>34,477</u>	<u>52,506</u>	<u>28,580</u>
<b>Expenditure on:</b>					
Charitable activities	3	14,314	21,500	35,814	24,938
<b>Total expenditure</b>		<u>14,314</u>	<u>21,500</u>	<u>35,814</u>	<u>24,938</u>
<b>Net movement in funds</b>		<u>3,716</u>	<u>12,977</u>	<u>16,693</u>	<u>3,642</u>
<b>Funds brought forward 1 April 2023</b>		4,612	6,000	10,612	6,970
<b>Funds carried forward 31 March 2024</b>		<u>8,328</u>	<u>18,977</u>	<u>27,305</u>	<u>10,612</u>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.



# STREAM WALK TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

COMPARATIVE INFORMATION ONLY	Notes	Unrestricted funds £	Restricted funds £	2023 Total £
<b>Income from:</b>				
Donations		2,564	-	2,564
<b>Charitable activities:</b>				
Grants	2	1,500	14,963	16,463
<b>Raising funds:</b>				
Earned income		9,553	-	9,553
<b>Total income</b>		13,617	14,963	28,580
<b>Expenditure on:</b>				
Charitable activities	3	15,975	8,963	24,938
<b>Total expenditure</b>		15,975	8,963	24,938
<b>Net movement in funds</b>		(2,358)	6,000	3,642
<b>Funds brought forward 1 April 2022</b>		6,970	-	6,970
<b>Funds carried forward 31 March 2023</b>		4,612	6,000	10,612

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

# STREAM WALK TRUST

## BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets			-		-
<b>Current Assets</b>					
Debtors		-		-	
Cash at bank and in hand		27,305		10,612	
		<u>27,305</u>		<u>10,612</u>	
<b>Creditors:</b> amounts falling due within one year		<u>-</u>		<u>-</u>	
<b>Net current assets</b>			27,305		10,612
<b>Net assets</b>			<u>27,305</u>		<u>10,612</u>
<b>Funds</b>					
Restricted funds	5		18,977		6,000
Unrestricted funds			8,328		4,612
			<u>27,305</u>		<u>10,612</u>

Approved by the Board of Trustees on **28 January 2025** and signed on their behalf by:

**T Spencer - Treasurer**

**V Wheatley - Chair**

The notes on pages 9 to 11 form part of these accounts.

## STREAM WALK TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### **1 Accounting policies**

##### **1.1 Basis of preparation**

Stream Walk Trust is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed in the Trustees' Annual Report on page 2 under the heading 'Objectives and activities'.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **1.2 Funds accounting**

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

##### **1.3 Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.
- Grant income is included in the Statement of Financial Activities when receivable.
- Income from attendees is included in the Statement of Financial Activities when receivable.

##### **1.4 Expenditure**

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

##### **1.5 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

##### **1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

## STREAM WALK TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies (cont'd)

##### 1.7 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### 1.8 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 1.9 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no areas of judgment or key estimations.

#### 2 Grants receivable

	2024	2023
	£	£
Awards for all - Big Lottery	19,977	-
Canterbury City Council	10,500	-
Kent Community Foundation	4,500	12,500
Kent County Council	1,050	-
NGS	-	2,681
Social Farms and Gardens	-	1,282
	<u>36,027</u>	<u>16,463</u>

#### 3.1 Expenditure

			2024	2023
	Staff costs	Direct costs	Support Costs	Total
	£	£	£	£
Charitable activities	-	33,991	1,823	35,814
				24,938

#### 3.2 Support costs

	2024	2023
	£	£
Rent, rates and utilities	533	889
Professional fees	642	200
Advertising and marketing	221	302
General expenses	269	1,355
Insurance	157	157
	<u>1,823</u>	<u>2,903</u>

## STREAM WALK TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 4 Trustees remuneration and reimbursed expenses

The Trustees consider the board of Trustees as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. As detailed above, no Trustees received remuneration during the year and no trustees were reimbursed expenses (2023: none)

#### 5 Restricted funds

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
2024	£	£	£	£
Awards for all - Big Lottery	-	19,977	(1,000)	18,977
Canterbury City Council	-	10,000	(10,000)	-
Kent Community Foundation - Environment	6,000	-	(6,000)	-
Kent Community Foundation - CYPF	-	4,500	(4,500)	-
	6,000	34,477	(21,500)	18,977

  

	As at 1 April 2022	Income	Expenditure	As at 31 March 2023
2023	£	£	£	£
	-	11,000	(5,000)	6,000
Kent Community Foundation				
NGS Awards	-	2,681	(2,681)	-
	-	1,282	(1,282)	-
Social Farms and Gardens				
	-	14,963	(8,963)	6,000

#### Objectives of restricted funds

<b>Awards for all - Big Lottery</b>	To develop an 18-month programme of inclusive organic gardening sessions for disadvantaged members of the local area. Beneficiaries will be members of our local community identified by our referral partners as struggling with low emotional wellbeing, social isolation, economic disadvantage and /or with limited access to a safe, nature-rich environment. All sessions will provide opportunities to: reduce social isolation; promote access to nature; support the development of confidence. and knowledge of sustainable growing practices.
<b>Canterbury City Council</b>	To increase the capacity of Stream Walk Community Gardens capacity to increasingly meet community needs, through intergenerational learning days, sessions for disadvantaged children and adults, sessions for young people who identify as LGBTQ+, and for training for volunteers.
<b>Kent Community Foundation - Environment</b>	To better enable locals to access our ecologically diverse and sustainable garden and for them to develop the skills, knowledge, and confidence to create natural solutions and resilience to climate change in their gardens and community spaces
<b>Kent Community Foundation - Children, Young People and Families</b>	To improve the wellbeing of disadvantaged children and families, engaging them in playful, eco-educational activities and creating opportunities to grow, harvest and cook healthy food in an inclusive, safe and non-stigmatising environment

#### 6 Related party transactions

There were no related party transactions in the year (2023: none).