GREEN FINGERS DEBDALE

England & Wales · Charity number 1177606

Details

Status	Registered
Legal form	CIO
Registered	2018-03-20
Register	View on the Charity Commission register

Contact

Address	Rowlands Farm Wadsworth Hebden Bridge West Yorkshire HX7 8TN
Phone	01612140879
Email	patrick@thirdsectoraccountancy.coop
Website	facebook.com/greenfingersdebdale

Activities

Objects: THE RELIEF OF THOSE IN NEED BY REASON OF A LEARNING DISABILITY BY PROVIDING SAFE OUTDOOR ACTIVITIES AND SOCIAL INTERACTION

Activities: Green Fingers Debdale is a large allotment project for adults with Learning Disabilities. We undertake usual allotment activities: - Sowing, growing, harvesting of fruit and vegetables and simple making and repairs of allotment equipment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Environment/conservation/heritage
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Manchester City
- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£0	£328	-	-
2023-03-31	£18,177	£21,836	-	-
2022-03-31	£26,622	£20,348	-	-
2021-03-31	£601	£1,854	-	-

Trustees

Name	Role	Appointed
Andy Gough		2022-06-21
John Dennis		2023-02-28
Patrick Morrello		2022-11-07

GREEN FINGERS DEBDALE

England & Wales - Charity number 1177606

Accounts

Charity Number: 1177606

Green Fingers Debdale

Trustees' report and financial statements

For the period 1 April 2024 to 31 March 2025

Green Fingers Debdale
Reference and administration information

Charity number 1177606

Registered office and operational address

Rowlands Farm
Hebden Bridge
HX7 8TN

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Andy Gough
Patrick Morrello
Patricia Spray (resigned 30/04/2024)
John Dennis

Key management personnel

There are no key management personnel other than the trustees.

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Green Fingers Debdale
Trustees' annual report for the period 1 April 2024 to 31 March 2025

The trustees present their report and the unaudited financial statements for the period 1 April 2024 to 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Green Fingers Debdale used to provide a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

Despite their best efforts, the trustees have not found it possible to recommence activities, and the decision has been made to close the charity. The charity was dormant during this period. Funds will be returns to funders or donated to other charities as appropriate.

Beneficiaries of our services

The beneficiaries were the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

Financial review

There was no income or expenditure during the year.

The total funds of the charity at the end of the year were £4,797 (2024: £4,797) of which £337 (2024: £337) was unrestricted and £4,460 (2024: £4,460) was restricted.

Reserves policy

There is no need for a reserves policy as the intention is to close the charity and pay remaining reserves back to funders or other charities as appropriate.

Plans for the future

Green Fingers Debdale will be wound down in the coming year.

Structure, governance and management

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The charity makes volunteers and interested parties aware that there is an ongoing need for new trustees. Anyone putting themselves forward is considered at trustee meetings and appointed if a majority vote is given. All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 11 in the accounts).

Related parties and relationships with other organisations

Green Fingers Debdale worked closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks.

Remuneration policy for key management personnel

No payments were made.

Risk management

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Statement of responsibilities of the trustees

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).

Charity law 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, including the income and expenditure, 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees’ annual report has been approved by the trustees on   and signed on their behalf by

……………………………………………………………..
(Patrick Morrello, Trustee)

Green Fingers Debdale

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Income from:							
Donations and legacies		-	-	-	-	-	-
Charitable activities		-	-	-	-	-	-
Other trading activities		-	-	-	-	-	-
Investments		-	-	-	-	-	-
Total income		-	-	-	-	-	-
Expenditure on:							
Raising funds		-	-	-	-	-	-
Charitable activities	3	-	-	-	*811*	-	*811*
Total expenditure		-	-	-	*811*	-	*811*
Net income/(expenditure) for the year		-	-	-	*(811)*	-	*(811)*
Net movement in funds for the year		-	-	-	*(811)*	-	*(811)*
Reconciliation of funds							
Total funds brought forward		337	4,460	4,797	*1,148*	*4,460*	*5,608*
Total funds carried forward		337	4,460	4,797	*337*	*4,460*	*4,797*

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Green Fingers Debdale
Charity number 1177606

Balance sheet as at 31 March 2025

	Note	2025 £	2025 £	*2024* £	*2024* £
Fixed assets					
Tangible assets			-		-
Current assets					
Cash at bank and in hand		4,797		*4,797*	
Total current assets		**4,797**		***4,797***	
Liabilities					
Creditors: amounts falling due in less than one year		-		-	
Net current assets			**4,797**		***4,797***
Total assets less current liabilities			4,797		*4,797*
Net assets			**4,797**		***4,797***
The funds of the charity:					
Restricted income funds	7		4,460		*4,460*
Unrestricted income funds	8		337		*337*
Total charity funds			**4,797**		***4,797***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 7 to 11 form part of these accounts.

Approved by the trustees on .... and signed on their behalf by:

Patrick Morrello, Trustee

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

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

a 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 (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Green Fingers Debdale 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity’s work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f 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.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash and funds held in bank account..

h 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.

i Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a Charitable Incorporated Organisation no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

3 Analysis of expenditure on charitable activities

	2025 £	*2024 £*
Insurance	-	281
Other costs	-	530
	-	*811*
Restricted expenditure	-	-
Unrestricted expenditure	-	*811*
	-	*811*

4 Staff costs

The charity did not employ any staff during this year (2024: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2024: £Nil).

5 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

6 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Manchester City Council - One Manchester (2022)	4,460	-	-	-	4,460
Total	4,460	-	-	-	4,460

Comparative period

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2024 £*
Manchester City Council - One Manchester (2022)	-	*4,460*	-	-	*4,460*
Total	-	*4,460*	-	-	*4,460*

Name of restricted fund	Description, nature and purposes of the fund
Manchester City Council - One Manchester (2022)	Grant for running collaborative Men's Shed Project

8 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	337	-	-	-	337

Comparative period

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2024 £*
General fund	*1,148*	-	*(811)*	-	*337*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

9 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	337	-	4,460	4,797
Total	337	-	4,460	4,797

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2024 £*
Net current assets/(liabilities)	*337*	*-*	*4,460*	*4,797*
Total	*337*	*-*	*-*	*4,797*

Accounts

Charity Number: 1177606

Green Fingers Debdale

Trustees' report and financial statements

For the period 1 April 2023 to 31 March 2024

Green Fingers Debdale
Reference and administration information

Charity number 1177606

Registered office and operational address

Rowlands Farm
Hebden Bridge
HX7 8TN

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Andy Gough
Patrick Morrello
Patricia Spray
John Dennis

Key management personnel

There are no key management personnel other than the trustees.

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Green Fingers Debdale
Trustees' annual report for the period 1 April 2023 to 31 March 2024

The trustees present their report and the unaudited financial statements for the period 1 April 2023 to 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Green Fingers Debdale provides a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

In October 2022 an unfounded accusation was made against a then trustee, Andrew Parsons. As a result of the accusation, the activities of the charity ceased as the local authority refused access to the Debdale Park site. The accusation was shown to be untrue, and the park authorities have expressed a willingness to allow the charity to continue its work in the park. However, this has still not happened due to a breakdown in relationships between Green Fingers Debdale and other park users. It is hoped that this situation will be resolved in the future.

At the same time it was realised that the payment of freelance fees to a trustee was not agreed following the correct procedures to avoid a conflict of interest. As a result, Andrew Parsons resigned as a trustee and new trustees were appointed. The new trustees reported this matter to the Charities Commission, who have confirmed that they do not wish to take the matter any further.

Despite their best efforts, the trustees have not found it possible to recommence activities, and the decision has been made to close the charity. Funds will be returns to funders or donated to other charities as appropriate.

Beneficiaries of our services

The beneficiaries were the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

Financial review

Green Fingers Debdale received £Nil (2023: £277) in general donations, but there was no restricted grant funding during the year (2023: £Nil). In addition, sales of tea, coffee and snacks from the Kiosk totalled £Nil (2023: £16,519), and session fees paid by service users were £Nil (2023: £1,380).

The total funds of the charity at the end of the year were £4,797 (2023: £5,608) of which £337 (2023: £1,148) was unrestricted and £4,460 (2023: £4,460) was restricted.

Reserves policy

There is no need for a reserves policy as the intention is to close the charity and pay remaining reserves back to funders or other charities as appropriate.

Plans for the future

Green Fingers Debdale will be wound down in the coming year.

Structure, governance and management

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The charity makes volunteers and interested parties aware that there is an ongoing need for new trustees. Anyone putting themselves forward is considered at trustee meetings and appointed if a majority vote is given. All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 11 in the accounts).

Related parties and relationships with other organisations

Green Fingers Debdale worked closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks.

Remuneration policy for key management personnel

No payments were made.

Risk management

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Statement of responsibilities of the trustees

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).

Charity law 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, including the income and expenditure, 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 14 / 02 / 2025 and signed on their behalf by

P Morrello
....
(Patrick Morrello, Trustee)

Green Fingers Debdale

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2023 £*
Income from:							
Donations and legacies	3	-	-	-	*277*	-	*277*
Charitable activities	4	-	-	-	*1,380*	-	*1,380*
Other trading activities	6	-	-	-	*16,519*	-	*16,519*
Investments	5	-	-	-	*1*	-	*1*
Total income		-	-	-	*18,177*	-	*18,177*
Expenditure on:							
Raising funds	7	-	-	-	*17,217*	-	*17,217*
Charitable activities	8	811	-	811	*4,619*	-	*4,619*
Total expenditure		811	-	811	*21,836*	-	*21,836*
Net income/(expenditure) for the year	9	(811)	-	(811)	*(3,659)*	-	*(3,659)*
Net movement in funds for the year		(811)	-	(811)	*(3,659)*	-	*(3,659)*
Reconciliation of funds							
Total funds brought forward		1,148	4,460	5,608	*4,807*	*4,460*	*9,267*
Total funds carried forward		337	4,460	4,797	*1,148*	*4,460*	*5,608*

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Green Fingers Debdale
Charity number 1177606

Balance sheet as at 31 March 2024

	Note	2024		*2023*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	13		-		*1,254*
Current assets					
Cash at bank and in hand		4,797		*5,380*	
Total current assets		4,797		*5,380*	
Liabilities					
Creditors: amounts falling due in less than one year	14	-		*(1,026)*	
Net current assets			4,797		*4,354*
Total assets less current liabilities			4,797		*5,608*
Net assets			4,797		*5,608*
The funds of the charity:					
Restricted income funds	15		4,460		*4,460*
Unrestricted income funds	16		337		*1,148*
Total charity funds			4,797		*5,608*

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 7 to 15 form part of these accounts.

Approved by the trustees on 14 / 02 / 2025 and signed on their behalf by:

P Morrello

Patrick Morrello, Trustee

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

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

a 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 (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Green Fingers Debdale 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity’s work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f 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.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash and funds held in bank account..

h 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.

i Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a Charitable Incorporated Organisation no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	2024 £	*2023 £*
Donations - unrestricted	-	277
Total	-	*277*

4 Income from charitable activities

	2024 £	*2023 £*
Session donations	-	1,380
Total	-	1,380

5 Investment income

	2024 £	*2023 £*
Income from bank deposits	-	*1*
	-	*1*

6 Income from other trading activities

	2024 £	*2023 £*
Kiosk sales - tea coffee and snacks	-	16,519
	-	*16,519*

7 Cost of raising funds

	2024	*2023*
	£	*£*
Cost of goods sold	-	*5,344*
Coffee machine hire	-	*1,350*
Sundry costs	-	*799*
Session fees	-	*9,550*
Depreciation	-	*174*
	-	17,217

8 Analysis of expenditure on charitable activities

	2024	*2023*
	£	*£*
Repairs and maintenance	-	*330*
Insurance	281	-
Other costs	530	-
Freelance fees paid	-	*1,190*
Volunteer expenses	-	*342*
Bank charges	-	*11*
Depreciation	-	*190*
Growing expenses	-	*1,376*
Accountancy fees	-	*720*
Donations made	-	*460*
	811	*4,619*
Restricted expenditure	-	-
Unrestricted expenditure	811	*4,619*
	811	*4,619*

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	*2023*
	£	*£*
Accountancy fees for 2022 and 2023	-	*720*

10 Staff costs

The charity did not employ any staff during this year (2023: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2023: £Nil).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Fixed assets: tangible assets

Cost	Growing equipment £	Kiosk equipment £	Total £
At 1 April 2023	1,066	865	1,931
Disposals	(1,066)	(865)	(1,931)
At 31 March 2024	-	-	-
Depreciation			
At 1 April 2023	380	297	677
Disposals	(380)	(297)	(677)
At 31 March 2024	-	-	-
Net book value			
At 31 March 2024	-	-	-
At 31 March 2023	*686*	*568*	*1,254*

14 Creditors: amounts falling due within one year

	2024 £	*2023 £*
Corporation tax	-	666
Accruals	-	360
	-	1,026

15 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Manchester City Council - One Manchester (2022)	4,460	-	-	-	4,460
Total	4,460	-	-	-	4,460

Comparative period

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2023 £*
Manchester City Council - One Manchester (2022)	*-*	*4,460*	*-*	*-*	*4,460*
Total	*-*	*4,460*	*-*	*-*	*4,460*

Name of restricted fund	Description, nature and purposes of the fund
Manchester City Council - One Manchester (2022)	Grant for running collaborative Men's Shed Project

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	1,148	-	(811)	-	337
	1,148	-	(811)	-	337

Comparative period

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2023 £*
General fund	*4,807*	*18,177*	*(21,836)*	*-*	*1,148*
	4,807	*18,177*	*(21,836)*	*-*	*1,148*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	337	-	4,460	4,797
Total	337	-	4,460	4,797

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2023 £*
Tangible fixed assets	*1,254*	*-*	*-*	*1,254*
Net current assets/(liabilities)	*(106)*	*-*	*4,460*	*4,354*
Total	*1,148*	*-*	*4,460*	*5,608*

Accounts

Charity Number: 1177606

Green Fingers Debdale

Trustees' report and financial statements

For the period 1 April 2022 to 31 March 2023

Green Fingers Debdale
Reference and administration information

Charity number 1177606

Registered office and operational address

13 Chatham Road
Old Trafford
Manchester
M16 0DR

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Key management personnel

There are no key management personnel other than the trustees.

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Green Fingers Debdale
Trustees' annual report for the period 1 April 2022 to 31 March 2023

The trustees present their report and the unaudited financial statements for the period 1 April 2022 to 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Green Fingers Debdale provides a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

In October 2022 an unfounded accusation was made against a then trustee, Andrew Parsons. As a result of the accusation, the activities of the charity ceased as the local authority refused access to the Debdale Park site. The accusation was shown to be untrue, and the park authorities have expressed a willingness to allow the charity to continue its work in the park. However, this has still not happened due to a breakdown in relationships between Green Fingers Debdale and other park users. It is hoped that this situation will be resolved in the future.

At the same time it was realised that the payment of freelance fees to a trustee was not agreed following the correct procedures to avoid a conflict of interest. As a result, Andrew Parsons resigned as a trustee and new trustees were appointed. The new trustees reported this matter to the Charities Commission, who have confirmed that they do not wish to take the matter any further.

Beneficiaries of our services

The beneficiaries are the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

Financial review

Green Fingers Debdale received £277 (2022: £659) in general donations, but there was no restricted grant funding during the year (2022: £6,460). In addition, sales of tea, coffee and snacks from the Kiosk totalled £16,519 (2022: £17,364), and session fees paid by service users were £1,380 (2021: £2,139).

Due to the closure of the operation the kiosk operated at a small loss of £698 (2022: surplus of £3,506) of unrestricted funds for the charity.

The total funds of the charity at the end of the year were £5,608 (2022: £9,267) of which £1,148 (2022: £4,807) was unrestricted and £4,460 (2022: £4,460) was restricted.

Reserves policy

Green Fingers Debdale currently has unrestricted reserves of £1,148. The charity has no fixed costs and it aims to retain reserves of £3,000 so that it can continue to provide services to beneficiaries in a period where there is little or no income for up to 6 months. £3,000 represents approximately 6 months routine costs of running the allotment project.

Plans for the future

Green Fingers Debdale hopes to be able to resume its activities in the coming year.

Structure, governance and management

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The charity makes volunteers and interested parties aware that there is an ongoing need for new trustees. Anyone putting themselves forward is considered at trustee meetings and appointed if a majority vote is given. All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 11 in the accounts).

Related parties and relationships with other organisations

Green Fingers Debdale works closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks.

Remuneration policy for key management personnel

Green Fingers Debdale currently has no employees. However during the period it paid freelance fees to one of the trustees, Andrew Parsons, as disclosed in note 11 to the accounts.

Risk management

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Statement of responsibilities of the trustees

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).

Charity law 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, including the income and expenditure, 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 08 / 02 / 2024 and signed on their behalf by

P Morrello
....
(Patrick Morrello, Trustee)

Green Fingers Debdale

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2022 £*
Income from:							
Donations and legacies	3	277	-	277	*659*	*6,460*	*7,119*
Charitable activities	4	1,380	-	1,380	*2,139*	-	*2,139*
Other trading activities	6	16,519	-	16,519	*17,364*	-	*17,364*
Investments	5	1	-	1	-	-	-
Total income		18,177	-	18,177	*20,162*	*6,460*	*26,622*
Expenditure on:							
Raising funds	7	17,217	-	17,217	*14,524*	-	*14,524*
Charitable activities	8	4,619	-	4,619	*3,450*	*2,374*	*5,824*
Total expenditure		21,836	-	21,836	*17,974*	*2,374*	*20,348*
Net income/(expenditure) for the year	9	(3,659)	-	(3,659)	*2,188*	*4,086*	*6,274*
Net movement in funds for the year		(3,659)	-	(3,659)	*2,188*	*4,086*	*6,274*
Reconciliation of funds							
Total funds brought forward		4,807	4,460	9,267	*2,619*	*374*	*2,993*
Total funds carried forward		1,148	4,460	5,608	*4,807*	*4,460*	*9,267*

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Green Fingers Debdale
Charity number 1177606

Balance sheet as at 31 March 2023

	Note	2023		*2022*	
		£	£	*£*	*£*
Fixed assets					
Tangible assets	13		1,254		*1,403*
Total fixed assets			**1,254**		***1,403***
Current assets					
Stock		-		*554*	
Cash at bank and in hand		5,380		*7,976*	
Total current assets		**5,380**		***8,530***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(1,026)		*(666)*	
Net current assets			**4,354**		***7,864***
Total assets less current liabilities			5,608		*9,267*
Net assets			**5,608**		***9,267***
The funds of the charity:					
Restricted income funds	15		4,460		*4,460*
Unrestricted income funds	16		1,148		*4,807*
Total charity funds			**5,608**		***9,267***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 7 to 15 form part of these accounts.

Approved by the trustees on 08 / 02 / 2024 and signed on their behalf by:

P Morrello

Patrick Morrello, Trustee

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

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

a 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 (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Green Fingers Debdale 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity’s work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f 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.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash and funds held in bank account..

h 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.

i Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a Charitable Incorporated Organisation no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	2023 £	*2022 £*
Donations - unrestricted	277	*659*
Grant - restricted	-	*6,460*
Total	277	*7,119*

4 Income from charitable activities

	2023 £	*2022 £*
Session donations	1,380	*2,139*
Total	1,380	2,139

5 Investment income

	2023 £	*2022 £*
Income from bank deposits	1	-
	1	-

6 Income from other trading activities

	2023 £	*2022 £*
Kiosk sales - tea coffee and snacks	16,519	*17,364*
	16,519	*17,364*

7 Cost of raising funds

	2023	*2022*
	£	*£*
Cost of goods sold	5,344	*5,184*
Coffee machine hire	1,350	*1,200*
Sundry costs	799	*1,121*
Session fees	9,550	*6,230*
Depreciation	174	*123*
Corporation tax	-	*666*
	17,217	14,524

8 Analysis of expenditure on charitable activities

	2023	*2022*
	£	*£*
Repairs and maintenance	330	*1,762*
Freelance fees paid	1,190	*2,100*
Volunteer expenses	342	*394*
Bank charges	11	*196*
Depreciation	190	*190*
Growing expenses	1,376	*1,182*
Accountancy fees	720	-
Donations made	460	-
	4,619	*5,824*
Restricted expenditure	-	*2,374*
Unrestricted expenditure	4,619	*3,450*
	4,619	*5,824*

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	*2022 £*
Accountancy fees for 2022 and 2023	720	-

10 Staff costs

The charity did not employ any staff during this year (2022: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2022: £Nil).

11 Trustee remuneration and expenses, and related party transactions

During the year, Andrew Parsons, a trustee, was paid £10,740 (2022: £8,330) freelance fees for services rendered to the charity, mainly for setting up and running the coffee kiosk.

Patrick Morrello is a director of Third Sector Accountancy Limited, and was appointed as a trustee of the charity on 7 November 2022. The charity has agreed to pay Third Sector Accountancy Limited £300 plus VAT each for preparing the 2022 and 2023 accounts.

Apart from the above, neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

During the period the charity engaged in a non-charitable trade but did not incur a UK tax liability (2022: £666).

13 Fixed assets: tangible assets

	Growing equipment	Kiosk equipment	Total
Cost	£	£	£
At 1 April 2022	951	765	1,716
Additions	115	100	215
At 31 March 2023	1,066	865	1,931
Depreciation			
At 1 April 2022	190	123	313
Charge for the year	190	174	364
At 31 March 2023	380	297	677
Net book value			
At 31 March 2023	686	568	1,254
At 31 March 2022	*761*	*642*	*1,403*

14 Creditors: amounts falling due within one year

	2023	*2022*
	£	*£*
Corporation tax	666	*666*
Accruals	360	-
	1,026	666

15 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Manchester City Council - One Manchester (2022)	4,460	-	-	-	4,460
Total	4,460	-	-	-	4,460

Comparative period

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2022 £*
Manchester City Council - One Manchester (2020)	*374*	*-*	*(374)*	*-*	*-*
Manchester City Council - One Manchester (2022)		*4,460*			*4,460*
Manchester City Council - Kiosk grant	*-*	*2,000*	*(2,000)*	*-*	*-*
Total	*374*	*6,460*	*(2,374)*	*-*	*4,460*

Name of restricted fund	Description, nature and purposes of the fund
Manchester City Council - One Manchester (2020)	Grant for site improvements and developments including allotment materials
Manchester City Council - One Manchester (2022)	Grant for running collaborative Men's Shed Project
Manchester City Council Kiosk Grant	Grant to assist the charity in setting up and fitting out the coffee kiosk

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	4,807	18,177	(21,836)	-	1,148
	4,807	18,177	(21,836)	-	1,148

Comparative period

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2022 £*
General fund	*2,619*	*20,162*	*(17,974)*	*-*	*4,807*
	2,619	*20,162*	*(17,974)*	*-*	*4,807*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,254	-	-	1,254
Net current assets/(liabilities)	(106)	-	4,460	4,354
Total	1,148	-	4,460	5,608

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2022 £*
Tangible fixed assets	*1,403*	-	-	*1,403*
Net current assets/(liabilities)	*3,404*	-	*4,460*	*7,864*
Total	*4,807*	-	*4,460*	*9,267*

GREEN FINGERS DEBDALE

England & Wales - Charity number 1177606

Accounts

Charity Number: 1177606

Green Fingers Debdale

Trustees' report and financial statements

For the period 1 April 2020 to 31 March 2021

Green Fingers Debdale
Reference and administration information

Charity number 1177606

Registered office and operational address

12 Pearn Avenue
Manchester
M19 1FQ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Andrew Parsons	Chair
Jason Longden	Vice Chair
Matthew Longden	Secretary
Philip Cusack	Treasurer
John Cottrell	

No trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Andrew Parsons	Chief Executive
Jason Longden	Deputy Chief Executive

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Green Fingers Debdale
Trustees' annual report for the period 1 April 2020 to 31 March 2021

The trustees present their report and the unaudited financial statements for the period 1 April 2020 to 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Green Fingers Debdale provides a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

Green Fingers Debdale was closed to service users in this financial period due to the Covid-19 pandemic and ensuing government lockdown. Whilst the provision was mainly closed to all, the trustees, when possible endeavoured to keep on top of some basic activities to prevent deterioration of the site. The site was maintained to a sufficient level of maintenance. This is because: -

- Some new volunteers were recruited, who were furloughed staff with other employment.
- The new volunteers were inducted to the project to ensure the needs of the project were being met, as well as the health and safety standards.

Green Fingers Debdale closed its doors in mid-March 2020 because of the global pandemic.

The main achievement has been maintenance and security of the site with reduced capacity, during the period of closure. Additionally the trustees are considering and preparing for re-opening and gather ideas for safe opening for the future.

Beneficiaries of our services

The beneficiaries are the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

Financial review

Green Fingers Debdale received no income during the current financial period due to the temporary closure of the site due to lockdown. No other funding was obtained during the financial period.

The trustees do not see this as a problem as there are adequate funds in the charity bank account, to ride out the closure for the year, as well as petty cash, and because the project is very cheap to run. They are confident that the project has the ability to continue in its present form.

Income from unrestricted funds was £601 (2020: £1,404) and unrestricted expenditure was £360 (2020: £1,197). Restricted income was £Nil (2020: £Nil) and restricted expenditure was £1,494 (2020: £1,483). The total funds of the charity at the end of the year were £2,993 (2020: £4,246) of which £2,619 (2020: £2,378) was unrestricted and £374 (2020: £1,868) was restricted.

The bulk of the restricted funds are earmarked for planned repairs and improvements to the site. They are only held until adequate time to undertake the work can be found.

Reserves policy

Green Fingers Debdale currently has unrestricted reserves of £2,619 These funds are earmarked as well for planned repairs and improvements to the site. They are only held until adequate time to undertake the work can be found.

Covid-19 going concern disclosure

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to re-open when safe enough to do so after the pandemic.

Although the site is not open to its users and beneficiaries, the site is being maintained by volunteers. Strict safety rules are being followed and only necessary tasks are being performed. The charity has no employees and therefore no staffing costs. In addition to the restricted funds there are sufficient unrestricted funds in reserves to cover material and other incidental expenses for the year ending March 2022 and at least until December 2022.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Plans for the future

Green Fingers Debdale plans in the next financial year include: -

- Reopening when it is safe to do so.
- Recruiting and appointing new charity trustees.
- Recruiting and appointing new charity volunteers.
- Recruiting and appointing new service users (workers).
- Applying for funding to help ensure the development and future of Green Fingers Debdale.
- Collaborating and building relationships with the new group Men's Shed Debdale.
- Developing and expanding the project.
- Exploring income generation.

Structure, governance and management

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Green Fingers Debdale have not recruited or appointed new trustees in this current financial period. In the past interested parties and volunteers have made it known that they would like to become trustees. They are considered at trustee meetings and appointed if a majority vote is given.

All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 8 in the accounts).

Related parties and relationships with other organisations

Green Fingers Debdale works closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks. Further information can be found in note 8 to the accounts.

Remuneration policy for key management personnel

Green Fingers Debdale currently have no staff working for the organisation and therefore there is no pay and remuneration during this financial period.

Risk management

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Statement of responsibilities of the trustees

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).

Charity law 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, including the income and expenditure, 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees’ annual report has been approved by the trustees on 08 / 02 / 2022 and signed on their behalf by

....

(Andrew Parsons, Chair)

Accountant's report to the trustees of Green Fingers Debdale for the period 1 April 2020 to 31 March 2021

In accordance with the engagement letter dated 24 September 2019, and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

This report is made to the trustees in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the trustees the financial statements that we have been engaged to compile, to report to the trustees that we have done so, and to state those matters that we have agreed to state to them in this 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 charity and the charity's trustees for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2021 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 2011. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Third Sector Accountancy Ltd

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

Date 08 / 02 / 2022

Green Fingers Debdale

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2020 £*
Income from:							
Donations and legacies	3	545	-	545	*-*	*-*	*-*
Charitable activities	4	56	-	56	*1,404*	*-*	*1,404*
Total income		**601**	**-**	**601**	***1,404***	***-***	***1,404***
Expenditure on:							
Charitable activities	5	360	1,494	1,854	*1,197*	*1,483*	*2,680*
Total expenditure		**360**	**1,494**	**1,854**	***1,197***	***1,483***	***2,680***
Net income/(expenditure) for the year	6	**241**	**(1,494)**	**(1,253)**	***207***	***(1,483)***	***(1,276)***
Net movement in funds for the year		**241**	**(1,494)**	**(1,253)**	***207***	***(1,483)***	***(1,276)***
Reconciliation of funds							
Total funds brought forward		2,378	1,868	4,246	*2,171*	*3,351*	*5,522*
Total funds carried forward		**2,619**	**374**	**2,993**	***2,378***	***1,868***	***4,246***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Green Fingers Debdale
Charity number 1177606

Balance sheet as at 31 March 2021

	Note	2021 £	2021 £	*2020 £*	*2020 £*
Current assets					
Cash at bank and in hand	10	3,353		*4,606*	
Total current assets		**3,353**		***4,606***	
Liabilities					
Creditors: amounts falling due in less than one year	11	(360)		*(360)*	
Net current assets			**2,993**		***4,246***
Total assets less current liabilities			2,993		*4,246*
Net assets			**2,993**		***4,246***
The funds of the charity:					
Restricted income funds	12		374		*1,868*
Unrestricted income funds	13		2,619		*2,378*
Total charity funds			**2,993**		***4,246***

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 15 form part of these accounts.

Approved by the trustees on 08 / 02 / 2022 and signed on their behalf by:

a.P

Andrew Parsons, Chair

1 Accounting policies

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

a 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 (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Fingers Debdale 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity’s work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f 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.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash and funds held in bank account..

h 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.

i Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a registered charity register no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Donations	545	-	545	-	-	-
Grants	-	-	-	-	-	-
Total	545	-	545	-	-	-

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Session donations	-	-	-	*1,404*	-	*1,404*
Charitable trading	56	-	56	-	-	-
Total	56	-	56	1,404	-	1,404

5 Analysis of expenditure on charitable activities

	Total 2021	*Total 2020*
	£	*£*
Project costs	1,494	*2,320*
Accountancy fees	360	*360*
	1,854	*2,680*
Restricted expenditure	1,494	*1,483*
Unrestricted expenditure	360	*1,197*
	1,854	*2,680*

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021	*2020*
	£	*£*
Accountancy fees	360	*360*

7 Staff costs

The charity did not employ any staff during this year (2020: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2020: £Nil).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10 Cash at bank and in hand

	2021 £	*2020 £*
Cash at bank and on hand	3,353	*4,606*
	3,353	*4,606*

11 Creditors: amounts falling due within one year

	2021 £	*2020 £*
Accruals	360	*360*
	360	360

12 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Manchester City Council - One Manchester	1,653	-	(1,279)	-	374
School for Social Economics - Liverpool	215	-	(215)	-	-
Total	1,868	-	(1,494)	-	374

Comparative period

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2020 £*
Manchester City Council - One Manchester	*2,874*	-	*(1,221)*	-	*1,653*
School for Social Economics - Liverpool	*477*	-	*(262)*	-	*215*
Total	*3,351*	-	*(1,483)*	-	*1,868*

Name of restricted fund	Description, nature and purposes of the fund
Manchester City Council - One Manchester	grant for site improvements and developments including allotment materials
School for Social Economics - Liverpool	course attendance expenses plus core expenses for the charity

13 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	2,378	601	(360)	-	2,619
	2,378	601	(360)	-	2,619

Comparative period

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2020 £*
General fund	*2,171*	*1,404*	*(1,197)*	*-*	*2,378*
	2,171	*1,404*	*(1,197)*	*-*	*2,378*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Net current assets/(liabilities)	2,619	-	374	2,993
Total	2,619	-	374	2,993

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2020 £*
Net current assets/(liabilities)	*2,378*	*-*	*1,868*	*4,246*
Total	*2,378*	*-*	*1,868*	*4,246*