

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.

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

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.

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

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 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
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	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

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.

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<u>-</u>	<u>811</u>
	<u><u>-</u></u>	<u><u>811</u></u>
Restricted expenditure	-	-
Unrestricted expenditure	-	811
	<u>-</u>	<u>811</u>
	<u><u>-</u></u>	<u><u>811</u></u>

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.

Notes to the accounts for the year ended 31 March 2025 (continued)

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
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Manchester City Council - Grant for running collaborative Men's Shed Project One Manchester (2022)	
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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

Notes to the accounts for the year ended 31 March 2025 (continued)

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