

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
COMPANY NO. 11137746

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2021

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
COMPANY NO. 11137746
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST JANUARY 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Company registration number is 11137746.

The Charity is registered with the Charity Commissioners. Its registration number is 1182133.

The registered office of the Charity is Lakes Road, Marple, Stockport, Cheshire, SK6 7DH.

MANAGEMENT COMMITTEE

The Directors of the Company who are also Trustees of the Charity and who held office during the year ended 31st January 2021 are as follows:

Kevin Swindells
Charles Bryant
Emma Wormleighton

ACCOUNTANT

James Wheelan Accountancy, Minshull House 67 Wellington Road North, Stockport, SK4 2LP

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DIRECTORS' AND TRUSTEES' REPORT
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

Recruitment and Appointment of Directors and Trustees

The directors of the Charity are also trustees of the Charity and under the Charity's articles are known as members of the Management Committee. They are appointed in accordance with company law and the Charity's articles of association.

Trustee Induction and Training

Trustees normally attend a 'Trustee training' session run by a local legal practice.

Risk Management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

Organisational Structure

The Charity is governed by its Management Committee. The Management Committee is responsible for formulating the strategy and policies for the Charity including the approval of budgets and the exercising of financial controls through regular financial reporting.

The Charity is run on a day-to-day basis by Kevin Swindells.

OBJECTIVES AND ACTIVITIES

The Charity is established to

- To advance the education of particularly children and young people in the subjects of farming, including animal welfare and food production; and nature and the environment;
- To promote for the benefit of the public the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- To preserve, restore, maintain and repair Samuel Oldknow's Garden House, Marple being of historical, architectural or constructional merit and to advance the education of the public in those features of its historical, architectural and constructional heritage that exists in and around the said garden house and its place within the Mellor Mill site.
- To advance such other exclusively charitable purposes according to the law of England and Wales as the Trustees shall determine from time to time.

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ACHIEVEMENTS AND PERFORMANCE

The charity is volunteer-led and strongly promotes self-advocacy and lived experience within its diverse volunteer workforce. We especially commend the contributions of our team of young volunteers throughout the year.

Within Covid regulations and restrictions, the charity has operated daily access to the farm site and play area for visitors of all ages, in return for voluntary donations.

The Riverside Café and Icy Bar operate have operated on a daily basis (within Covid restrictions) run by volunteers and serving drinks and snacks to visitors. This has provided a sound source of income for the charity.

Additionally, group visits from nursery and primary schools, as well as specialist provision centres for young people and adults with a range of additional and complex needs have taken place across the year.

A number of co-ordinated volunteer days have taken place, with participants representing community and corporate groups. Volunteers have worked on the landscaping and environmental tasks as well as supporting with animal welfare.

From Summer 2020, Dynamic Breathwork and River Dipping sessions have been run on a twice weekly basis in partnership with an external organisation, The Breath Connection. These sessions have included groups of ex-military personnel as part of their rehabilitation and wellbeing programme.

Inside Out Forest School, an external provider, operates pre-school provision on the site twice a week.

Jubilee Day Care, an external provider, continues to operate pre-school provision on the site.

The Trustees acknowledge, and the accounts reflect that the Charity's operations have been impacted heavily by the pandemic during this year. The site was closed to the public for prolonged periods under UK Government Covid lockdown restrictions, with group visit activity continuing to be limited as educational and health and social care establishments exercising a cautionary approach following the lifting of restrictions, especially for those with additional needs and long term health conditions.

The Charity has used this time productively to develop an accessible Sensory Garden, largely funded by the National Lottery Community Fund.

As the local nominated Co-op Community cause for 2020/21 the Charity has received additional support and funding from the Co-op and has raised its local profile significantly.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances, which the Management Committee is striving to address. Total incoming resources were £43,167 (2020 - £16,073) and expenditure for the year was £56,076 (2020 £53,575). Net expenditure for the year was £12,909 (2020 - £37,502). The Unrestricted fund is currently in deficit amounting to £97,395 (2020 - £84,486).

Principal Funding Sources

The charity is heavily reliant on funding provided by trustee, Kevin Swindells, who has made interest free loans to the charity in order for it to continue.

Investment Policy

The Charity currently has no funds to hold in investments.

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Reserves Policy

In light of the main risks to the Charity the Management Committee is working towards securing future funds so that the Charity can hold a reserve. It is currently reliant on funding provided by the trustee, Kevin Swindells.

PLANS FOR THE FUTURE

- Continue to operate the Garden House throughout 2021/22
- Continue to provide access to children, opportunities, and a safe space outdoors, regardless of their needs or socio-economic situation.
- Secure new external funding sources

The Charity continues to deliver the objectives listed in its memorandum of association.

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DIRECTORS' AND TRUSTEES' REPORT
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

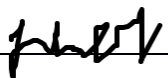
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

By order of the Management Committee



K Swindells Director and Trustee

Date: 16/12/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE GARDEN HOUSE (MARPLE) CHARITY

CHARITY REGISTERED NO. 1182133

COMPANY NO. 11137746

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 January 2021 which are set out on the following pages.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiners' statement

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

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



James Wheelan FCCA
James Wheelan Accountancy Limited
Chartered Certified Accountants
Minshull House, 67 Wellington Road North
Stockport
SK4 2LP

Date: 16/12/2021

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST JANUARY 2021

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
Income						
Income and endowments from:						
Donations and legacies	2	43,167	-	-	43,167	16,073
Other trading activities		-	-	-	-	-
Total		43,167	-	-	43,167	16,073
Expenditure						
Expenditure on:						
Charitable activities	3	56,076	-	-	56,076	53,575
Total		56,076	-	-	56,076	53,575
Net income/(expenditure) before tax for the reporting period		(12,909)	-	-	(12,909)	(37,502)
Net income/(expenditure) after tax before investment gains/(losses)		(12,909)	-	-	(12,909)	(37,502)
Net income/(expenditure)		(12,909)	-	-	(12,909)	(37,502)
Transfers between funds		-	-	-	-	-
Net movement in funds		(12,909)	-	-	(12,909)	(37,502)
Reconciliation of funds:						
Total funds brought forward		(84,486)	-	-	(84,486)	(46,984)
Total funds carried forward		(97,395)	-	-	(97,395)	(84,486)

All amounts relate to continuing operations

The Company has no recognised gains or losses other than as disclosed in the Statement of Financial Activities.

The notes form part of these accounts.

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
COMPANY NO. 11137746
BALANCE SHEET
FOR THE YEAR ENDED 31ST JANUARY 2021

	Notes	Total this year £	Total last year £
Fixed assets			
Tangible assets	5	5,484	4,293
Total fixed assets		5,484	4,293
Current assets			
Cash at bank and in hand	6	2,890	9,031
Total current assets		2,890	9,031
Creditors: amounts falling due within one year	7	105,769	97,810
Net current assets/(liabilities)		(102,879)	(88,779)
Total assets less current liabilities		(97,395)	(84,486)
Creditors: amounts falling due after one year		-	-
Total net assets or liabilities		(97,395)	(84,486)
Funds of the Charity			
Unrestricted funds			
Total funds	8	(97,395)	(84,486)

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Management Committee and signed on its behalf on 16/12/2021



K Swindells - Director and Trustee

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2021

1. ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); with the Charities Act 2011 and with the Companies Act 2006.

The charity meets the definition of a public benefit entity as defined by FRS 102.

Going concern

The charity has net liabilities amounting to £97,395 (2020: £84,486), this arises from a lack of external funding, the day to day running costs of the charity are met by trustee Mr Kevin Swindells who has provided interest free loans to the charity. The support of Mr Swindells is expected to continue for at least 12 months from the date of signing these accounts and it is therefore appropriate to prepare these accounts under the going concern basis.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is included in the Statement of Financial Affairs (SOFA) when the charity is legally entitled to the income, it is more than likely that the trustees will receive the funds and the amount can be measured with reasonable reliability.

Gift aid is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Expenditure

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.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The irrecoverable element of VAT is included with the item of expense to which it relates. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

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1. ACCOUNTING POLICIES (cont)

Fundraising costs are those incurred raising income for the charity through events.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Valuation, Capitalisation and depreciation of Tangible Fixed Assets

The charity capitalises relevant items that exceed £500 in cost. Tangible Fixed Assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Equipment	15% reducing balance
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Debtors

Debtors are measured initially at the settlement amount due. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at Bank and in hand

This relates to current accounts held with UK banks and petty cash.

Taxation

The organisation is exempt from income tax by reason of its charitable status.

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FOR THE YEAR ENDED 31ST JANUARY 2021
(CONTINUED)

	Restricted £	Unrestricted £	<u>2021</u> £	<u>2020</u> £
2. DONATIONS AND LEGACIES				
Donations and gifts	-	17,404	17,404	7,173
Gift Aid	-	-	-	-
General grants provided by government/other charities-	-	25,823	25,823	8,900
Other	-	-	-	-
	-----	-----	-----	-----
	-	43,227	43,227	16,073
	=====	=====	=====	=====

3. CHARITABLE ACTIVITIES

	Restricted	Unrestricted	<u>2021</u>	<u>2020</u>
Light, heat and power	-	9,597	9,597	13,717
Motor and travel expenses	-	1,365	1,365	1,369
Printing postage and stationary	-	721	721	1,037
Agricultural supplies & consumables	-	5,211	5,211	12,163
Vetinary costs	-	834	834	962
Subscriptions	-	295	295	295
Protective Clothing	-	265	265	45
Repairs.maintenance & refurbishment cos	-	16,560	16,560	18,121
Depreciation	-	803	803	757
Miscellaneous expenses	-	30	30	110
Volunteer expenses	-	15,070	15,070	-
Accountancy	-	840	840	500
Legal and professional	-	4,483	4,483	4,499
	-----	-----	-----	-----
	-	56,076	56,076	53,575
	=====	=====	=====	=====

4. TRUSTEES' REMUNERATION AND EXPENSES

The Trustees received no remuneration or expenses during the year (2020 – nil).

THE GARDEN HOUSE (MARPLE) CHARITY
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5. TANGIBLE ASSETS

	<u>Equipment</u>
	£
<u>COST</u>	
At 1st February 2020	5,637
Additions in Year	1,995

At 31 st January 2021	7,632
	=====
<u>DEPRECIATION</u>	
At 1st February 2020	1,344
Charge for the year	803

At 31st January 2021	2,148
	=====
<u>NET BOOK VALUE</u>	
At 31st January 2021	5,484
	=====
At 31st January 2020	4,292
	=====

6. CASH AT BANK AND IN HAND

	<u>2021</u>	<u>2020</u>
	£	£
Cash at bank and in hand	2,890	9,031
	-----	-----
	2,890	9,031
	=====	=====

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>2020</u>	<u>2019</u>
	£	£
Accruals and deferred income	840	500
Other Creditors	89,930	97,310
Bounce back loan	15,000	-
	-----	-----
	105,769	97,810
	=====	=====

The bounce back loan was repaid in full after the year end.

8. ANALYSIS OF FUNDS

	Balance at <u>01/02/19</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfer</u> £	Balance at <u>31/01/20</u> £
Unrestricted funds	(84,486)	43,167	(56,076)	-	(97,395)
	-----	-----	-----	-----	-----
	(84,486)	43,167	(56,076)	-	(97,395)
	=====	=====	=====	=====	=====

ANALYSIS OF FUNDS – PRIOR YEAR

	Balance at <u>01/02/18</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfer</u> £	Balance at <u>31/01/19</u> £
Unrestricted funds	(46,984)	16,073	(53,575)	-	(84,486)
	-----	-----	-----	-----	-----
	(46,984)	16,073	(53,575)	-	(84,486)
	=====	=====	=====	=====	=====

9. SHARE CAPITAL

The Company is limited by guarantee and does not have a share capital. The liability of each person is limited to £1.

10. RELATED PARTY

Mr Kevin Swindells, trustee, has paid directly for running costs amounting to £45,797 (2020: £56,573) and was repaid £38,417 (2020: £Nil). At the end of the period Mr Swindells had loans outstanding amounting to £89,930 (2019: £97,310), the loan is interest free.