

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH JANUARY 2024



THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
COMPANY NO. 11137746
DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 29TH JANUARY 2024

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 30th January 2023 are as follows:

Kevin Swindells
Charles Bryant
Emma Wormleighton – resigned 8 May 2024
Mark Hannon
Collette Boswell - appointed 10 June 2024

INDEPENDENT EXAMINER

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

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DIRECTORS' AND TRUSTEES' REPORT
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(CONTINUED)

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 and Hannah Hodgson.

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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(CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

'Working towards the wellbeing and empowerment of individuals and the wider community through heritage and the natural environment'

The past year has enabled further opportunity for the Charity to widen its reach and has resulted in a successful and rewarding period of sustained impact. We are grateful for our dedicated team of volunteers for their continued hard work. We thank those that have supported the charity financially across the year, and for helping to raise our profile and spreading our message. And we thank the many individuals and groups who have worked with us, visited, and benefitted from our services, helping to remind us on a daily basis why we do what we do.

The Garden House site is open Tuesday to Sunday all year round, with entry by donation. Our specialist services continue to support communities of young people with additional needs; children and young people experiencing disadvantage through social economic circumstances and/ or mental and physical health challenges; and adults of all ages experiencing mental health challenges. Once again, this year has seen the need for our services increase.

We work with our key beneficiaries through educational care farm visits, animal therapy sessions, supervised volunteer placements, recreational play, and wellbeing in nature activities. Our partnership working with funders and community organisations has continued to grow this past year and we thank all our funders for contributions to a number of delivery projects supporting physical and mental wellbeing through nature.

It has been pleasing to be recognised by larger national organisations including The National Lottery Community Fund, Coop, Sport England and Groundwork alongside regional partners including Greater Manchester High Sheriff's Police Trust and Recycling for Greater Manchester. At a local level we have received funding from Stockport Homes to support focused need in the local community. Fundign has enabled the charity to deliver a number of projects with positive impact, reducing isolation and increasing physical and mental wellbeing.

Our reach is widespread across Greater Manchester. Our continued work with local schools and specialist educational provision includes regular group visits from urban schools and nurseries across the region. In addition, we support placements for individuals with support worker supervision. This has been via social prescribing and direct arrangements.

We are proud that our diverse volunteer team continues to be led by those with lived experience of the challenges facing our beneficiaries. This has enabled the charity to develop a number of grant funded community-led activity programmes directly addressing need at a local level, and has ensured we shape our marketing and communications in line with our beneficiaries' habits and needs

The Garden House has supported a number of commercial organisations to carry out volunteer task days on site. This has enabled us to raise awareness among new audiences within the business community of the work we provide and its need and impact. We thank those who have volunteered their time working on ground maintenance and environmental tasks as well as supporting with animal welfare.

The Trustees acknowledge the sustained success of the charity as reflected in the accounts for this year.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances. Total incoming resources were £97,349 (2023 - £206,320) and expenditure for the year was £108,783 (2023 £96,975). Net deficit for the year was £11,342 (2023 – net surplus £109,344). The Unrestricted fund balance amounted to deficit £902 (2023 surplus - £7,504), the restricted fund was £nil (2023 £2,936).

Principal Funding Sources

The charity is in receipt of donations from local organisations and community as well as grants from local organisations and is now less reliant on donations and loans from Trustee, Mr Kevin Swindells.

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(CONTINUED)

Investment Policy

The Charity currently has no funds to hold in investments.

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 suitable reserve. It is currently reliant on ad hoc donations.

PLANS FOR THE FUTURE

PLANS FOR 2024/25

The Garden House continues in a growth phase with a view to implementing further organisational change and growth over the next three to five years and establish larger partnerships. We will continue to engage with wider organisations and support services in order to work collaboratively to increase our impact and improve outcomes for those in need. The Trustees expect 2024/25 to again be a sustained period of growth for the charity, with our commitment to engagement, fundraising and delivery remaining firm as we raise our profile and impact on a regional level.

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

THE GARDEN HOUSE (MARPLE) CHARITY
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DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 29TH JANUARY 2024
(CONTINUED)

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:

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 29 January 2024 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:

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 29TH JANUARY 2024

	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
Income						
Income and endowments from:						
Donations and legacies	2	62,861	34,488	-	97,349	206,311
Investment income		92	-	9	92	9
Total		62,953	34,488	9	97,441	206,320
Expenditure						
Expenditure on:						
Charitable activities	3	71,359	37,424	-	108,783	96,975
Total		71,359	37,424	-	108,783	96,975
Net income/(expenditure) before tax for the reporting period		(8,406)	(2,936)	9	(11,342)	109,345
Net income/(expenditure) after tax before investment gains/(losses)		(8,406)	(2,936)	9	(11,342)	109,345
Net income/(expenditure)		(8,406)	(2,936)	9	(11,342)	109,345
Transfers between funds		-	-	-	-	-
Net movement in funds		(8,406)	(2,936)	9	(11,342)	109,345
Reconciliation of funds:						
Total funds brought forward		7,504	2,936	-	10,440	(98,905)
Total funds carried forward		(902)	-	-	(902)	10,440

THE GARDEN HOUSE (MARPLE) CHARITY
CHARITY REGISTERED NO. 1182133
COMPANY NO. 11137746
BALANCE SHEET
FOR THE YEAR ENDED 29TH JANUARY 2024

	Notes	Total this year £	Total last year £
Fixed assets			
Tangible assets	5	4,906	5,771
Total fixed assets		4,906	5,771
Current assets			
Cash at bank and in hand	6	651	5,627
Total current assets		651	5,627
Creditors: amounts falling due within one year	7	6,458	958
Net current assets/(liabilities)		(5,807)	4,669
Total assets less current liabilities		(902)	10,440
Creditors: amounts falling due after one year		-	-
Total net assets or liabilities		(902)	10,440
Funds of the Charity			
Restricted funds		-	2,936
Unrestricted funds		(902)	7,504
Total funds	8	(902)	10,440

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

K Swindells - Director and Trustee

THE GARDEN HOUSE (MARPLE) CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH JANUARY 2024

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 had net liabilities amounting to £902 as at 29 January 2024, this arose through 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 and donations to the charity. The Charity is expecting donations to cover running costs for at least the next 12 months and therefore the accounts are prepared 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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(CONTINUED)

	Restricted £	Unrestricted £	<u>2024</u> £	<u>2023</u> £
2. DONATIONS AND LEGACIES				
Donations and gifts	-	62,231	62,231	180,648
General grants provided by govt/other charities	34,488	630	35,118	25,663
	-----	-----	-----	-----
	<u>34,488</u>	<u>62,861</u>	<u>97,349</u>	<u>206,311</u>

3. CHARITABLE ACTIVITIES

	Restricted	Unrestricted	<u>2024</u>	<u>2023</u>
Light, heat and power	-	3,112	3,112	4,144
Motor and travel expenses	-	1,908	1,908	3,384
Printing postage and stationary	-	1,255	1,255	420
Agricultural supplies & consumables	-	9,083	9,083	7,568
Vetinary costs	-	3,961	3,961	2,311
Subscriptions	-	-	-	205
Repairs.maintenance & refurbishment costs	21,761	21,761	43,522	14,012
Depreciation	-	866	866	966
Telephone	-	246	246	437
Volunteer expenses	15,663	21,709	37,372	22,260
Accountancy	-	960	960	960
Insurance	-	2,152	2,152	840
Bank charges	-	190	190	-
Legal and professional	-	41,581	41,581	39,468
	-----	-----	-----	-----
	<u>37,424</u>	<u>108,783</u>	<u>146,207</u>	<u>96,975</u>

4. TRUSTEES' REMUNERATION AND EXPENSES

The Trustees received no remuneration or expenses during the year (2023 – nil).

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5. TANGIBLE ASSETS

	<u>Equipment</u>
	£
<u>COST</u>	
At 30th January 2023	9,772
Additions in Year	-

At 29 th January 2024	9,772
	=====
<u>DEPRECIATION</u>	
At 30th January 2023	4,001
Charge for the year	866

At 29 th January 2024	4,867
	=====
<u>NET BOOK VALUE</u>	
At 29 th January 2024	4,906
	=====
At 30th January 2023	5,771
	=====

6. CASH AT BANK AND IN HAND

	<u>2024</u>	<u>2023</u>
	£	£
Cash at bank and in hand	651	5,627
	-----	-----
	651	5,627
	=====	=====

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Accruals and deferred income	960	958
Trade creditors	-	-
Other Creditors	5,500	-
	-----	-----
	6,460	958
	=====	=====

Other creditors relate to a loan from Trustee, K Swindells.

THE GARDEN HOUSE (MARPLE) CHARITY
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8. ANALYSIS OF FUNDS

	Balance at <u>30/01/23</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfer</u> £	Balance at <u>29/01/24</u> £
Unrestricted funds	7,504	62,953	(71,359)	-	(902)
Restricted funds	2,960	34,488	(37,424)	-	-
	-----	-----	-----	-----	-----
	10,440	97,441	(108,783)	-	(902)
	=====	=====	=====	=====	=====

Restricted funds are for the following purposes:-

Greater Manchester For Recycling Fund-Wellbeing in nature workshops
National Lottery Community Fund-Men's Gardening and Mental Health Project
GM High Sheriff Fund-Community Growing Garden; Volunteer expenses
Greater Manchester For Recycling Fund-Wellbeing in nature workshops
Magic Little Grants-Toolshed
Stockport Homes-Community Growing Garden
GM High Sheriff Fund-Volunteer expenses, PPE
Sport England-Provision of an inclusive orienteering course
Coop Community fund-Community Growing Garden
Groundwork-Community Growing Garden

ANALYSIS OF FUNDS – PRIOR YEAR

	Balance at <u>01/02/22</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfer</u> £	Balance at <u>30/01/23</u> £
Unrestricted funds	(98,905)	183,324	(76,915)	-	7,504
Restricted funds	-	22,996	(20,060)	-	2,936
	-----	-----	-----	-----	-----
	(98,905)	206,320	(96,975)	-	10,440
	=====	=====	=====	=====	=====

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.

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10. RELATED PARTY

Mr Kevin Swindells, trustee, has made donations to the Charity in the year amounting to £5,000 (2023: 22,848). During the year Mr Kevin Swindells paid directly for running costs amounting to £5,500, loaning funds to the charity at the end of the period Mr Swindells had loans outstanding amounting to £5,500.

Riverside Café and Icy Bar CIC is a community interest company under the control of Mr Kevin Swindells, Trustee and Director of the charity and Ms Hannah Hodgeson, former Chief Executive of the charity. Riverside Café and Icy Bar CIC has elected to donate its profits to the charity during this year, donations amounted to £31,089 (2023: 26,030).

11. FEES FOR EXAMINING THE ACCOUNTS

	<u>2024</u>	<u>2023</u>
	£	£
Independent examiners fees	350	300
	-----	-----
	350	300
	=====	=====

12. ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS OF THE CHARITY

	Restricted	Unrestricted	<u>2024</u>
	£	£	£
Fixed Assets	-	4,906	4,906
Current assets	-	691	691
Current liabilities	-	(6,460)	(6,460)
	-----	-----	-----
	-	(904)	(904)
	=====	=====	=====

	Restricted	Unrestricted	<u>2023</u>
	£	£	£
Fixed Assets	-	5,771	5,771
Current assets	2,936	2,691	5,627
Current liabilities	-	(958)	(958)
	-----	-----	-----
	2,936	7,504	10,440
	=====	=====	=====