

CHARITY REGISTRATION NUMBER: 1182133
COMPANY REGISTRATION NUMBER: 11137746

The Garden House (Marple) Charity
Unaudited Financial Statements
29 January 2025

The Garden House (Marple) Charity

Financial Statements

Year ended 29 January 2025

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The Garden House (Marple) Charity

Trustees' Annual Report

Year ended 29 January 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 January 2025.

Reference and administrative details

Registered charity name The Garden House (Marple) Charity

Company registration number 11137746

Charity registration number 1182133

Principal office Lakes Road
Marple
Stockport
Cheshire
SK6 7DH

The trustees Kevin Swindells
Charles Bryant
Mark Hannon
Collette Boswell

Accountants Tobass Limited
Suite 209 Peel House
30 The Downs
Altrincham
WA14 2PX

The Garden House (Marple) Charity

Trustees' Annual Report *continued*

Year ended 29 January 2025

STRUCTURE, GOVERNANCE AND MANGEMENT

Governing document

The Garden House (Marple) Charity (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 new 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.

Induction and training of new trustees

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 OBJECTIVES

Objectives and aims

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.

The Garden House (Marple) Charity

Trustees' Annual Report *continued*

Year ended 29 January 2025

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 focused on stability, resulted in a successful and profitable period. 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, particularly in the area of young adults' mental health.

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.

Grant Funding and collaborative partnership working has enabled the charity to deliver impactful projects with the support of Recycling for GM; The High Sheriff of Greater Manchester's Trust; Self Care Creatives CIC; Riverside Café and Icy Bar CIC.

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 as well as alternative provision for young people age 14-16 in the local community. This has been via social prescribing referrals as well as 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 hard work and 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 £51,138 (2024 - £97,349) and expenditure for the year was £46,402 (2024 - £108,783). Net surplus for the year was £4,737 (2024 - net deficit £11,342). The Unrestricted fund balance amounted to surplus £3,835 (2024 - deficit - £902), the restricted fund was £nil (2024 - £nil).

The Garden House (Marple) Charity

Trustees' Annual Report *continued*

Year ended 29 January 2025

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.

Investment policy

The Charity currently has no funds to hold 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 2025/26

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 2025/26 to 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

Trustees' Annual Report *continued*

Year ended 29 January 2025

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: 27.03.2025

The Garden House (Marple) Charity

Independent Examiner's Report

Year ended 29 January 2025

Independent examiner's report to the trustees of Django Girls Foundation

I report to the trustees on my examination of the accounts of The Garden House (Marple) Charity (the Charity) for the year ended 29 January 2025.

Responsibilities and basis of report

As the charity trustees of the Charity (and also its directors for the purpose 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 Charity 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 the 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 examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

Signed: Tanya O'Toole

Date: 27.03.2025

Tanya O'Toole
FCMA

Tobass Limited
Suite 209 Peel House
30 The Downs
Altrincham
WA14 2PX

The Garden House (Marple) Charity

Statement of Financial Activities

Year ended 29 January 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	43,786	7,352	51,138	97,349
Investment income		1	–	1	92
Total income		<u>43,787</u>	<u>7,352</u>	<u>51,139</u>	<u>97,441</u>
Expenditure					
Expenditure on raising funds:					
Expenditure on charitable activities	5	39,050	7,352	46,402	108,783
Total expenditure		<u>39,050</u>	<u>7,352</u>	<u>46,402</u>	<u>108,783</u>
Net income/(expenditure) and net movement in funds		<u>4,737</u>	<u>–</u>	<u>4,737</u>	<u>(11,342)</u>
Reconciliation of funds					
Total funds brought forward		(902)	–	(902)	10,440
Total funds carried forward		<u>3,835</u>	<u>–</u>	<u>29,738</u>	<u>(902)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

The Garden House (Marple) Charity

Statement of Financial Position

29 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	7	4,170	4,906
Current assets			
Cash at bank and in hand	8	1,235	651
Creditors: amounts falling due within one year	9	(1,570)	6,459
Net current assets		(335)	(5,808)
Total assets less current liabilities		3,835	(902)
Funds of the charity			
Restricted funds		—	—
Unrestricted funds		3,835	(902)
Total charity funds	10	3,835	(902)

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 Charity 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 FRS/02 SORP.

Approved by the Management Committee and signed on its behalf on



K Swindells

Director and Trustee

Date: 27.03.2025

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

The Garden House (Marple) Charity

Notes to the Financial Statements

Year ended 29 January 2025

1. General information

The Charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Lakes Road, Marple, Stockport, Cheshire, SK6 7DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The charity had net assets amounting to £3,835 as at 29 January 2025. 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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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.

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

3. Accounting policies *(continued)*

Incoming resources

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.

Resources expended

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.

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.

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

3. Accounting policies *(continued)*

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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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

4. Donations and legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Donations and legacies				
Donations and gifts	43,786	–	43,786	62,231
General grants provided by govt/other charities	–	7,352	7,352	35,118
Total donations and legacies	43,786	7,352	51,138	97,349

5. Charitable activities

	Unrestricted £	Restricted £	2025 £	2024 £
Light, heat and power	2,745	–	2,745	3,112
Water costs	798	–	798	–
Business rates	44	–	44	–
Motor and travel expenses	–	–	–	1,908
Printing, postage and stationery	144	–	144	1,255
Agricultural supplies and consumables	6,174	–	6,174	9,083
Veterinary costs	1,513	–	1,513	3,961
IT costs	369	–	369	–
Catering costs	171	–	171	–
Repairs, maintenance and refurbishment costs	2,404	1,542	3,946	43,522
Depreciation	736	–	736	866
Telephone	1,232	–	1,232	246
Volunteer expenses	6,330	5,810	12,140	37,372
Accountancy	611	–	611	960
Insurance	2,246	–	2,246	2,152
Bank charge	210	–	210	190
Fundraising fees	2,750	–	2,750	190
Legal and professional	9,048	–	9,048	41,581
Total expenditure of charitable activities	39,050	7,352	46,402	146,207

6. Trustee remuneration and expenses

The Trustees received no remuneration or expenses during the year (2024 - nil).

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

7. Tangible fixed assets

	Equipment £
Cost	
At 30 th January 2024	9,772
Additions in the year	–
At 29th January 2025	9,772
Depreciation	
At 30th January 2024	4,866
Charge for the year	736
At 29th January 2025	5,602
Net book value	
At 29th January 2025	4,170
At 30th January 2024	4,906

8. Cash at Bank and in hand

	2025 £	2024 £
Cash at bank and hand	1,235	651

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,570	959
Other creditors	–	5,500
	1,570	6,460

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

10. Analysis of funds

	Balance at 30/01/24 £	Income £	Expenditure £	Transfer £	Balance at 29/01/25 £
Unrestricted funds	(902)	43,787	(39,050)	–	3,835
Restricted funds	–	7,352	(7,352)	–	–
	<u>(902)</u>	<u>51,130</u>	<u>(46,402)</u>	<u>–</u>	<u>3,835</u>

Restricted funds are for the following purposes:

- Greater Manchester High Sheriff's Trust Fund- Young People's Placements; Volunteer expenses
- Greater Manchester For Recycling Fund-Wellbeing in nature workshops

Analysis of funds – prior year

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

11. Share capital

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

12. Related parties

Mr Kevin Swindells, trustee, has made donations to the Charity in the year amounting to £11,000 (2024: £5,000).

Riverside Cafe 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, Chief Executive of the charity. Riverside Cafe and Icy Bar CIC has elected to donate its profits to the charity during this year, donations amounted to £9,100 (2024 - £31,089).

13. Fees for examining the accounts

	2025 £	2024 £
Independent examiners fees	<u>500</u>	<u>350</u>

The Garden House (Marple) Charity

Notes to the Financial Statements *(continued)*

Year ended 29 January 2025

14. Analysis of assets and liabilities between funds of the Charity

	Restricted £	Unrestricted £	2025 £
Fixed assets	–	4,170	4,170
Current assets	–	1,235	1,235
Current liabilities	–	(1,570)	(1,570)
	–	3,835	3,835

	Restricted £	Unrestricted £	2024 £
Fixed assets	–	4,906	4,906
Current assets	–	651	651
Current liabilities	–	(6,459)	(6,459)
	–	(902)	(902)

The Garden House (Marple) Charity

Management Information

Year ended 29 January 2025

The following pages do not form part of the financial statements.

The Garden House (Marple) Charity

Detailed Statement of Financial Activities

Year ended 29 January 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and gifts	43,786	62,231
General grants	7,352	35,118
Investment income	1	92
Total income	51,139	97,441
Expenditure on charitable activities		
Light, heat and power	2,745	3,112
Water costs	798	–
Business rates	44	–
Motor and travel expenses	–	1,908
Printing, postage and stationery	144	1,255
Agricultural supplies and consumables	6,174	9,083
Veterinary costs	1,513	3,961
IT costs	369	–
Catering costs	171	–
Repairs and maintenance	3,946	21,761
Cleaning	1,525	–
Depreciation	736	866
Telephone	1,232	246
Volunteer expenses	12,140	21,708
Accountancy	611	960
Insurance	2,246	2,152
Bank charges	210	190
Legal and professional costs	9,048	41,581
Fund raising fees	2,750	–
Total expenditure	46,402	108,783
Net income/(expenditure)	4,737	(11,342)