

Tatton Garden Society (CIO)

Charity No. 1194793

Trustees' Report and Unaudited Accounts

31 December 2021

Tatton Garden Society (CIO)
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 7
Detailed Statement of Financial Activities	8

Tatton Garden Society (CIO)
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the period from inception (20 July 2021) to 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1194793

Trustees

The following trustees served during the year:

C. Bodimeade
A. Ellison
G. Holden
C. Hurrell (Resigned 16 September 2022)
E. Land
D. Skidmore
V. Wrathier

Accountants

Bruce Marshall & Co Limited
Suite 11, The Old Fuel Depot
Twemlow Lane
Twemlow
Cheshire
CW4 8GJ

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C. Bodimeade

Trustee

26th OCTOBER 2022



Tatton Garden Society (CIO)
Independent Examiners Report

Independent Examiner's Report to the trustees of Tatton Garden Society (CIO)

I report to the trustees on my examination of the financial statements of Tatton Garden Society (CIO) for the period ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



RE Moore

FCA

Bruce Marshall & Co Limited

Suite 11, The Old Fuel Depot

Twemlow Lane

Twemlow

Cheshire

CW4 8GJ

31st OCTOBER 2022

Tatton Garden Society (CIO)
Statement of Financial Activities
for the period ended 31 December 2021

		Total funds
		2021
	Notes	£
Net gains on investments		-
Transfers between funds		-

Tatton Garden Society (CIO)

Balance Sheet

at 31 December 2021

Charity No. 1194793

2021

£

Total net assets

-

The funds of the charity

Total funds

-

Approved by the trustees on 02 November 2022

And signed on their behalf by:

C. Bodimeade

Trustee

02 November 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Tatton Garden Society (CIO)

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

2 Staff costs

No employee received emoluments in excess of £60,000.

Tatton Garden Society (CIO)
Detailed Statement of Financial Activities
for the period ended 31 December 2021

	Total funds
	2021
	£
Income and endowments from:	
Expenditure on:	
Net gains on investments	-
Other Gains	-
Reconciliation of funds:	
Total funds brought forward	-
Total funds carried forward	<hr/> - <hr/>