

**Tatton Garden Society (CIO)**

**Charity No. 1194793**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

**Tatton Garden Society (CIO)**  
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**Tatton Garden Society (CIO)  
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**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  
S. Walker (Appointed 16 September 2022)  
V. Wrather

**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 CIO constitution. 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.

The unaudited accounts for the Tatton Garden Society (CIO) do not include comparatives as whilst the new CIO did exist in the prior year, assets, and liabilities of the old Tatton Garden Society (#500606) did not get transferred across to the new CIO until January 1st 2022.

Signed on behalf of the charity's trustees

C. Bodimeade  
Trustee

  
18 April 2023

**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 year ended 31 December 2022 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.

*Roger Moore*

Roger Moore (Apr 18, 2023 14:33 GMT+1)

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

**Tatton Garden Society (CIO)**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
	Notes			
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	2	900	-	900
Investments	3	2,008	525	2,533
Other	4	55,491	-	55,491
<b>Total</b>		<b>58,399</b>	<b>525</b>	<b>58,924</b>
<b>Expenditure on:</b>				
Other	5	68,142	-	68,142
<b>Total</b>		<b>68,142</b>	<b>-</b>	<b>68,142</b>
Net losses on investments		(21,409)	(549)	(21,958)
<b>Net expenditure</b>	6	<b>(31,152)</b>	<b>(24)</b>	<b>(31,176)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(31,152)</b>	<b>(24)</b>	<b>(31,176)</b>
<b>Net movement in funds</b>		<b>(31,152)</b>	<b>(24)</b>	<b>(31,176)</b>
<b>Total funds carried forward</b>		<b>(31,152)</b>	<b>(24)</b>	<b>(31,176)</b>

Tatton Garden Society (CIO)

Balance Sheet

at 31 December 2022


Charity No. 1194793

	2022	£
<b>Fixed assets</b>		
Tangible assets	7	20,429
Investments	8	221,168
		<u>241,597</u>
<b>Current assets</b>		
Debtors	9	12,668
Cash at bank and in hand		38,595
		<u>51,263</u>
<b>Creditors: Amount falling due within one year</b>	10	(19,335)
<b>Net current assets</b>		<u>31,928</u>
<b>Total assets less current liabilities</b>		<u>273,525</u>
<b>Net assets excluding pension asset or liability</b>		<u>273,525</u>
<b>Total net assets</b>		<u><u>273,525</u></u>
<b>The funds of the charity</b>		
Restricted funds	11	17,521
Unrestricted funds	11	256,004
<b>Total funds</b>		<u><u>273,525</u></u>

Approved by the trustees on 18 April 2023

And signed on their behalf by:

C. Bodimeade  
Trustee



## **Tatton Garden Society (CIO)**

### **Notes to the Accounts**

**for the year ended 31 December 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.

##### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last period and no changes have been made to accounts for the previous period.

##### **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.

#### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### **Trade and other 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.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.



**Tatton Garden Society (CIO)****Notes to the Accounts****Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Income from donations and legacies**

	Unrestricted	Total 2022
	£	£
Donations	900	900
	<u>900</u>	<u>900</u>

**3 Income from investments**

	Unrestricted	Restricted	Total 2022
	£	£	£
Investment income	2,008	525	2,533
	<u>2,008</u>	<u>525</u>	<u>2,533</u>

**4 Other income**

	Unrestricted	Total 2022
	£	£
Income from subscriptions	15,043	15,043
Excursions & social events	27,497	27,497
Arboretum income	12,418	12,418
Plant sales	533	533
	<u>55,491</u>	<u>55,491</u>

**5 Other expenditure**

	Unrestricted	Total 2022
	£	£
East Cheshire Council	9,014	9,014
Excursions & social events	27,868	27,868
Arboretum costs	13,234	13,234
Rent	140	140
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,665	1,665
General administrative costs	9,743	9,743
Legal and professional costs	6,478	6,478
	<u>68,142</u>	<u>68,142</u>

**Tatton Garden Society (CIO)**

**Notes to the Accounts**

**6 Net expenditure before transfers**

	2022
	£
This is stated after charging:	
Depreciation of owned fixed assets	1,665

**7 Tangible fixed assets**

	Land and buildings	Plant and machinery	Library	Total
	£	£	£	£
<b>Cost or revaluation</b>				
Additions	20,267	377	1,450	22,094
At 31 December 2022	<u>20,267</u>	<u>377</u>	<u>1,450</u>	<u>22,094</u>
<b>Depreciation and impairment</b>				
Depreciation charge for the year	1,626	39	-	1,665
At 31 December 2022	<u>1,626</u>	<u>39</u>	<u>-</u>	<u>1,665</u>
<b>Net book values</b>				
At 31 December 2022	<u>18,641</u>	<u>338</u>	<u>1,450</u>	<u>20,429</u>

**8 Investments**

	Other investments - Listed	Total
	£	£
<b>Cost or revaluation</b>		
Additions	242,590	242,590
Revaluation	(21,422)	(21,422)
At 31 December 2022	<u>221,168</u>	<u>221,168</u>
<b>Net book values</b>		
At 31 December 2022	<u>221,168</u>	<u>221,168</u>

**9 Debtors**

	2022
	£
Other debtors	12,668
	<u>12,668</u>

**10 Creditors:**

amounts falling due within one year

	2022
	£
Other creditors	4,331
Accruals	15,004
	<u>19,335</u>

**Tatton Garden Society (CIO)**  
**Notes to the Accounts**

**11 Movement in funds**

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
<b>Restricted funds:</b>			
<b>Restricted income funds:</b>			
Burrows Memorial Fund	525	-	525
<i>Total</i>	<u>525</u>	<u>-</u>	<u>525</u>
<b>Unrestricted funds:</b>			
<b>General funds</b>	58,399	(68,142)	(9,743)
<b>Revaluation Reserves:</b>			
Restricted funds:			
Burrows Memorial Fund	(549)		(549)
<i>Total</i>	<u>(549)</u>		<u>(549)</u>
Revaluation fund	(21,409)		(21,409)
<i>Total revaluation reserves</i>	<u>(21,958)</u>		<u>(21,958)</u>
<b>Total funds</b>	<u>36,966</u>	<u>(68,142)</u>	<u>(31,176)</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Burrows Memorial Fund

**12 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	20,429	-	20,429
Investments	211,866	9,302	221,168
Net current assets	24,563	7,365	31,928
	<u>256,858</u>	<u>16,667</u>	<u>273,525</u>

Tatton Garden Society (CIO)  
Notes to the Accounts

13 Reconciliation of net debt

	Cash flows	At 31 December 2022
	£	£
Cash and cash equivalents	38,595	38,595
	<u>38,595</u>	<u>38,595</u>
	<u>38,595</u>	<u>38,595</u>

**Tatton Garden Society (CIO)**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2022**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	900	-	900
	<u>900</u>	<u>-</u>	<u>900</u>
Investments			
Investment income	2,008	525	2,533
	<u>2,008</u>	<u>525</u>	<u>2,533</u>
Other			
Income from subscriptions	15,043	-	15,043
Excursions & social events	27,497	-	27,497
Arboretum income	12,418	-	12,418
Plant sales	533	-	533
	<u>55,491</u>	<u>-</u>	<u>55,491</u>
<b>Total income and endowments</b>	<b>58,399</b>	<b>525</b>	<b>58,924</b>
<b>Expenditure on:</b>			
Other expenditure			
East Cheshire Council	9,014	-	9,014
Excursions & social events	27,868	-	27,868
Arboretum costs	13,234	-	13,234
	<u>50,116</u>	<u>-</u>	<u>50,116</u>
Premises costs			
Rent	140	-	140
	<u>140</u>	<u>-</u>	<u>140</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	1,626	-	1,626
Depreciation of Plant and machinery	39	-	39
Depreciation of Library	-	-	-
General insurances	174	-	174
Marketing costs	1,270	-	1,270
Software, IT support and related costs	522	-	522
Stationery and printing	1,812	-	1,812
Subscriptions	207	-	207
Sundry expenses	5,758	-	5,758
	<u>11,408</u>	<u>-</u>	<u>11,408</u>
Legal and professional costs			
Audit/Independent examination fees	572	-	572
Lecture fees	1,424	-	1,424
Other legal and professional costs	4,482	-	4,482
	<u>6,478</u>	<u>-</u>	<u>6,478</u>

**Tatton Garden Society (CIO)**  
**Detailed Statement of Financial Activities**

<b>Total of expenditure of other costs</b>	68,142	-	68,142
<b>Total expenditure</b>	68,142	-	68,142
Net gains on investments	(21,409)	(549)	(21,958)
<b>Net expenditure</b>	(31,152)	(24)	(31,176)
<b>Net expenditure before other gains/(losses)</b>	(31,152)	(24)	(31,176)
Other Gains	-	-	-
<b>Net movement in funds</b>	(31,152)	(24)	(31,176)
<b>Reconciliation of funds:</b>			
Total funds brought forward	-	-	-
<b>Total funds carried forward</b>	(31,152)	(24)	(31,176)