



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

**From August 2022 To August 2023**

**Charity name: The Whinnies Community Garden**

**Charity registration number: 1201128**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Whinnies Community Garden is dedicated to advancing education and recreation for the Sunnyside community, providing facilities for social welfare and leisure activities, promoting environmental education, and supporting personal health and development. The charity's core aim is to improve life conditions for all community members, focusing on inclusivity and charitable purposes in line with legal requirements.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In the past year, The Whinnies Community Garden has engaged in various activities aligned with its purposes. These include educational workshops in agriculture and horticulture, development and maintenance of recreational spaces, community events promoting environmental awareness, and programs targeting health and personal development. These activities, detailed in the accounts, reflect our commitment to enhancing community welfare and environmental stewardship.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees of The Whinnies Community Garden affirm that they have duly considered and adhered to the guidance issued by the Charity Commission regarding public benefit. All activities and strategic decisions have been made with a focus on delivering clear benefits to the public, in alignment with our charitable objectives and the principles set out by the Commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
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Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		<b>N/A</b>

## Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Winter Season (October 2022 - April 2023):</p> <p>Facility Enhancements:</p> <ul style="list-style-type: none"> <li>- Added new tables and chairs</li> <li>- Workshop/meeting room was built and furnished. This space is used by various community groups which started in the summer.</li> <li>- Developed a new vegetable garden</li> <li>- Flower borders</li> <li>- Planters</li> <li>- Beatrix Potter house for children</li> <li>- Built raised beds for accessible gardening</li> <li>- Large pergola with seating for 12</li> </ul> <p>Community Events:</p> <ul style="list-style-type: none"> <li>- Hosted a Christmas market for local artists, businesses, and charities.</li> </ul> <p>Summer Season (April 2023 - August 2023):</p> <p>New Additions:</p> <p>Introduced 'King Arthur's Court' and picnic tables in the wildlife garden.</p> <p>Community Classes and Activities:</p> <p>Conducted various classes and groups including a dementia café, friendship group hosted by the GP Surgery, adult crafts group, 'Whinnies Wanderers' and chair yoga.</p> <p>Overall Impact:</p> <p>Throughout the year, The Whinnies Community Garden has significantly enhanced its facilities and broadened its range of activities. These improvements have fostered a more inclusive and engaging environment, catering to diverse community needs. The garden has become a key space for recreation, socialization, and community building.</p>
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#### **Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Overall Financial Performance:  Total Income for the Period: £39,952 Total Expenditure for the Period: £27,819 Net Movement in Funds: £12,132
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity maintains a reserve fund to ensure operational stability and safeguard against unforeseen financial challenges. This reserve allows us to manage fluctuations in funding and unexpected expenses, ensuring the continuity of our community programs and garden maintenance.
Amount of reserves held	Para 1.22	Total Reserves at Period End:
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	As of the current assessment, there are no identified uncertainties or concerns regarding the charity's ability to continue as a going concern. Our financial position remains stable, and projections indicate a positive outlook for sustained operations and funding in the foreseeable future.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of a Charitable Incorporated Organisation (CIO)
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	The charity is constituted as a Charitable Incorporated Organisation (CIO). A CIO is a form of legal entity available for non-profit organizations in the UK, providing limited liability and a separate legal identity to the organization.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>Trustee Selection Methods:</b> The constitution includes specific details about the appointment and selection of trustees:</p> <p><b>Initial Trustees and Terms:</b> The first charity trustees are named in the document with their respective terms.</p> <p><b>Appointment for Subsequent Trustees:</b> Apart from the first charity trustees, new trustees are appointed for a term of three years by a resolution at a properly convened meeting of the charity trustees.</p> <p><b>Eligibility and Reappointment:</b> The document outlines eligibility criteria for trusteeship (e.g., age, disqualification conditions) and mentions that a retiring charity trustee is eligible for reappointment.</p> <p><b>Number of Trustees:</b> There are stipulations about the minimum and maximum number of trustees.</p> <p><b>Election and Decision-Making:</b> The document does not detail an election process for trustees by the wider membership; it suggests that trustees are appointed by a resolution of the current trustees.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	The Whinnies Community Garden
Other name the charity uses	



Registered charity number	1201128
Charity's principal address	7 Cuthbert St, Marley Hill, Newcastle upon Tyne NE16 5DP

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Janice Christine McLaren	Chair	Whole year	Whinnies Community Garden Committee
2	Christine Cowens	Secretary	Whole year	Whinnies Community Garden Committee
3	Janice Fawcus	Trustee	Whole year	Whinnies Community Garden Committee
4	Ronald Hart	Trustee	Whole year	Whinnies Community Garden Committee
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Christine	Cowens
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Position (eg  
Secretary, Chair, etc)

SECRETARY	
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Date

13-03-2024
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# THE WHINNIES COMMUNITY GARDEN

REGISTERED CHARITY NUMBER 1201128

FINANCIAL STATEMENTS

YEAR ENDED 31<sup>st</sup> JULY 2023

**WHINNIES COMMUNITY GARDENS**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WHINNIES COMMUNITY GARDENS**

I report to the trustees on my examination of the financial statements of Whinnies Community Gardens (the charity) for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

*R Brotherston .*

Robert Brotherston  
Todlaw  
Foxes Covert  
Dipton  
DH9 9JH

## Statement of Financial Activities

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4,341	3,715	-	8,056	-
Charitable activities	23,462	4,560	-	28,022	-
Other trading activities	3,849	-	-	3,849	-
Investments	25	-	-	25	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>31,677</b>	<b>8,275</b>	<b>-</b>	<b>39,952</b>	<b>-</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Charitable activities	21,828	5,992	-	27,819	-
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>21,828</b>	<b>5,992</b>	<b>-</b>	<b>27,819</b>	<b>-</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>9,849</b>	<b>2,283</b>	<b>-</b>	<b>12,132</b>	<b>-</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>9,849</b>	<b>2,283</b>	<b>-</b>	<b>12,132</b>	<b>-</b>
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	<b>(432)</b>	<b>432</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>9,417</b>	<b>2,715</b>	<b>-</b>	<b>12,132</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	7,138	-	-	7,138	-
<b>Total funds carried forward</b>	<b>16,555</b>	<b>2,715</b>	<b>-</b>	<b>19,270</b>	<b>-</b>



<b>WHINNIES COMMUNITY GARDENS</b>	
<b>BALANCE SHEET</b>	
<b>As At 31 JULY 2023</b>	
	<b>2023</b>
	<b>£</b>
<b>Fixed Assets</b>	
Tangible Assets	7,291
<b>Current Assets</b>	
Cash at Bank and in Hand	12,604
<b>Creditors: Amounts Falling Due Within One Year</b>	
Accrued Expenses	625
Net Current Assets	11,979
<b>Total Assets less Current Liabilities</b>	<b>19,270</b>
<b>Income Funds:</b>	
Restricted Funds	2,715
Unrestricted Funds	16,555
	<b>19,270</b>

WHINNIES COMMUNITY GARDENS				
STATEMENT OF FINANCIAL ACTIVITIES				
INCOME AND EXPENDITURE ACCOUNT				
FOR THE YEAR ENDING 31 JULY 2023				
		Unrestricted	Restricted	
		Funds	Funds	Total
		2023	2023	2023
		£	£	£
<b>Income From:</b>				
Sales		23,462		23,462
Donations		4,341	3,715	8,056
Table Hire		75		75
Coronation Party		438		438
Ladies Trafoil Group		95		95
King Arthur Opening Day		645		645
Xmas Fair		1,696		1,696
Sponsorship		500		500
Rent		400		400
Interest		25		25
Grants		-	4,560	4,560
<b>Total Income</b>		<b>31,677</b>	<b>8,275</b>	<b>39,952</b>
<b>Expenditure On:</b>				
Provisions		7,348		7,348
Maintenance		284		284
Insurance		365		365
Furniture		193	600	793
Equipment		4,774		4,774
Materials		3,789		3,789
Telephony		83		83
Stationery		120		120
Legal & Professional Fees		-		-
General Expenses		3,817		3,817
Water Connection		-	5,392	5,392
Workshop		429		429
Rent		625		625
<b>Total Expenditure</b>		<b>21,828</b>	<b>5,992</b>	<b>27,819</b>
<b>Net Incoming Resources</b>		<b>9,849</b>	<b>2,283</b>	<b>12,132</b>
Transfers Between Funds		(432)	432	-
<b>Net Movement in Funds</b>		<b>9,417</b>	<b>2,715</b>	<b>12,132</b>
Fund Balances at 1 August 2022		7,138	-	7,138
<b>Fund Balances at 31 July 2023</b>		<b>16,555</b>	<b>2,715</b>	<b>19,270</b>

	Plant & Machinery (6yrs)	<b>TOTAL</b>
<b>Cost</b>		
At 1st Aug 2022	-	-
Additions	7,720	<b>7,720</b>
Disposals	-	-
<b>At 31st July 2023</b>	<b>7,720</b>	<b>7,720</b>
<b>Depreciation</b>		
At 1st Aug 2022	-	-
Disposals	-	-
Depreciation	429	<b>429</b>
<b>At 31st July 2023</b>	<b>429</b>	<b>429</b>
<b>Net Book Value</b>		
At 1st Aug 2022	-	-
<b>At 31st July 2023</b>	<b>7,291</b>	<b>7,291</b>

## **Notes to the Financial Statements**

### **Basis of Accounting**

Trustees' duties are set out in the Charities Act 2011 and Charity Trustee Act 1993. These Acts impose a duty on the trustees to direct the affairs of the charity, ensure that it is solvent, ensure that proper accurate accounting records are kept, and that statements of account which adhere to the charity law and accounting regulations are prepared in respect of each financial year.

These financial statements have been prepared in accordance with the applicable SORP (FRS102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

### **Funds:**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **INCOME**

Voluntary Income and collections are recognised when received by or on behalf of the charity.

Funds raised by events are accounted for when received and are shown gross.

### **EXPENDITURE AND LIABILITIES**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **FIXED ASSETS**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500.

Tangible fixed assets are stated at cost less accumulated depreciation and depreciation is charged on a straight-line basis over the estimated useful economic life of each asset.

### **CURRENT ASSETS**

Amounts owing to the charity at 31 July 2023 in respect of fees, rents or other income are shown as debtors less provisions for amounts that are considered uncollectable.

### **CURRENT LIABILITIES**

All known liabilities for which the charity is responsible in law up to 31 July 2023 are included in these financial statements.

## **TRUSTEE EXPENSES AND RELATED PARTY TRANSACTIONS**

No trustees were paid for their services or reimbursed for any expenses during the year.

During the year there were no related party transactions:

# THE WHINNIES COMMUNITY GARDEN

REGISTERED CHARITY NUMBER 1201128

FINANCIAL STATEMENTS

YEAR ENDED 31<sup>st</sup> JULY 2023

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Other trading activities	3,849	-	-	3,849	-
Investments	25	-	-	25	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>31,677</b>	<b>8,275</b>	<b>-</b>	<b>39,952</b>	<b>-</b>
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<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	<b>(432)</b>	<b>432</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>9,417</b>	<b>2,715</b>	<b>-</b>	<b>12,132</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
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<b>Total funds carried forward</b>	<b>16,555</b>	<b>2,715</b>	<b>-</b>	<b>19,270</b>	<b>-</b>



<b>WHINNIES COMMUNITY GARDENS</b>	
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	<b>£</b>
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WHINNIES COMMUNITY GARDENS				
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INCOME AND EXPENDITURE ACCOUNT				
FOR THE YEAR ENDING 31 JULY 2023				
		Unrestricted	Restricted	
		Funds	Funds	Total
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Provisions		7,348		7,348
Maintenance		284		284
Insurance		365		365
Furniture		193	600	793
Equipment		4,774		4,774
Materials		3,789		3,789
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<b>Total Expenditure</b>		<b>21,828</b>	<b>5,992</b>	<b>27,819</b>
<b>Net Incoming Resources</b>		<b>9,849</b>	<b>2,283</b>	<b>12,132</b>
Transfers Between Funds		(432)	432	-
<b>Net Movement in Funds</b>		<b>9,417</b>	<b>2,715</b>	<b>12,132</b>
Fund Balances at 1 August 2022		7,138	-	7,138
<b>Fund Balances at 31 July 2023</b>		<b>16,555</b>	<b>2,715</b>	<b>19,270</b>

	Plant & Machinery (6yrs)	<b>TOTAL</b>
<b>Cost</b>		
At 1st Aug 2022	-	-
Additions	7,720	<b>7,720</b>
Disposals	-	-
<b>At 31st July 2023</b>	<b>7,720</b>	<b>7,720</b>
<b>Depreciation</b>		
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At 1st Aug 2022	-	-
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## **Notes to the Financial Statements**

### **Basis of Accounting**

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These financial statements have been prepared in accordance with the applicable SORP (FRS102).

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### **Funds:**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **INCOME**

Voluntary Income and collections are recognised when received by or on behalf of the charity.

Funds raised by events are accounted for when received and are shown gross.

### **EXPENDITURE AND LIABILITIES**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **FIXED ASSETS**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £500.

Tangible fixed assets are stated at cost less accumulated depreciation and depreciation is charged on a straight-line basis over the estimated useful economic life of each asset.

### **CURRENT ASSETS**

Amounts owing to the charity at 31 July 2023 in respect of fees, rents or other income are shown as debtors less provisions for amounts that are considered uncollectable.

### **CURRENT LIABILITIES**

All known liabilities for which the charity is responsible in law up to 31 July 2023 are included in these financial statements.

## **TRUSTEE EXPENSES AND RELATED PARTY TRANSACTIONS**

No trustees were paid for their services or reimbursed for any expenses during the year.

During the year there were no related party transactions: