

# The Cabbage Patchers

Northern Ireland · Charity number 100588

## Details

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**Status** Overdue

**Registered** 2014-11-25

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 42 Charlotte Street  
Warrenpoint  
Co Down  
Bt34 3lf  
BT34 3LF

**Phone** 07515543071

**Email** [thecabbagepatchers@hotmail.co.uk](mailto:thecabbagepatchers@hotmail.co.uk)

## Activities

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**Purposes:** To promote the benefit of the inhabitants of Armagh and Down, in particular Warrenpoint and its environs (the “area of benefit”) without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion by associating with the community and voluntary organisations, statutory authorities and inhabitants in a common effort to: (1) Provide community gardening facilities and amenities: (i) to relieve those in need by reason of youth, age, ill-health, disability, social isolation, financial or other disadvantage; (ii) to provide opportunities for training and work experience; (iii) to advance the education of the public by encouraging their participation in gardening projects and to raise awareness of the health benefits of taking part in gardening; (iv) in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for all of the said inhabitants; (v) to facilitate programmes that assist vulnerable people and those deemed to be at risk. (2) To advance community development by providing facilities for community and voluntary groups and organisations.

**What the charity does:** The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Community development, Community enterprise, Environment/sustainable development/conservation, Volunteer development, Youth development

**Who the charity helps:** Carers, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, General public, Learning disabilities, Men, Mental health, Older people, Parents, Physical disabilities, Unemployed/low income, Volunteers, Women, Youth (14-25 year olds)

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2021-06-30 | £16,423 | £11,410     | £0     | 0         |

## Trustees

| Name                   | Role | Appointed |
|------------------------|------|-----------|
| Breige Leddy           |      |           |
| Imelda Hughes          |      |           |
| Mr Eamon Leddy         |      |           |
| Mr Henry Hughes        |      |           |
| Mrs Lisa Bradley       |      |           |
| Ms Geraldine Mccullagh |      |           |
| Ms Nelly Nacheva       |      |           |

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Accounts

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**The Cabbage Patchers**

(a company limited by guarantee)

**Trustees' Report and Financial Statements**

for the year ended 30 June 2021

Charities Commission NI: NIC100588

Charity Number: XT36828

Company Number: NI613149

**The Cabbage Patchers**  
(a company limited by guarantee)

**Trustees' Report and Financial Statements**  
for the year ended 30 June 2021

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**The Cabbage Patchers**  
(a company limited by guarantee)

**Legal and Administrative Information**

|                                                         |                                                                                                             |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>Charity Number</b>                                   | XT36828                                                                                                     |
| <b>Company Registration Number</b>                      | NI613149                                                                                                    |
| <b>Charities Commission For Northern Ireland Number</b> | NIC100588                                                                                                   |
| <b>Registered Office</b>                                | 42 Charlotte Street<br>Warrenpoint<br>Newry<br>Co Down<br>BT34 3LF                                          |
| <b>Business Address</b>                                 | 42 Charlotte Street<br>Warrenpoint<br>Newry<br>Co. Down<br>BT34 3LF                                         |
| <b>Trustees</b>                                         | Henry Hughes<br>Roisin Murray-Gibbons<br>Colette Ruddy                                                      |
| <b>Secretary</b>                                        | Colette Ruddy                                                                                               |
| <b>Accountants</b>                                      | Elaine Trainor & Co<br>Chartered Accountants<br>Unit 2, 71 Milltown Street<br>Burren<br>Co Down<br>BT34 3PU |
| <b>Bankers</b>                                          | Ulster Bank<br>2 Charlotte Street<br>Warrenpoint<br>Co Down<br>BT34 3LF                                     |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Statement of financial activities (including income and expenditure account)**  
**for the year ended 30 June 2021**

|                                                                          | Notes | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| <b>Incoming resources</b>                                                |       |                                    |                                  |                          |                          |
| Incoming resources from generated funds                                  | 2     | 1,197                              | -                                | 1,197                    | 475                      |
| Incoming resources from charitable activities                            | 3     | -                                  | 15,226                           | 15,226                   | 3,685                    |
| <b>Total incoming resources</b>                                          |       | <u>1,197</u>                       | <u>15,226</u>                    | <u>16,423</u>            | <u>4,160</u>             |
| <b>Resources Expended</b>                                                |       |                                    |                                  |                          |                          |
| <i>Charitable costs</i>                                                  | 4     | 189                                | 10,363                           | 10,552                   | 2,920                    |
| <i>Governance costs</i>                                                  | 5     | 82                                 | 776                              | 858                      | 440                      |
| <b>Total resources expended</b>                                          |       | <u>271</u>                         | <u>11,139</u>                    | <u>11,410</u>            | <u>3,360</u>             |
| <b>Net incoming resources for the year /<br/>Net income for the year</b> |       | 926                                | 4,087                            | 5,012                    | 800                      |
| Total funds brought forward                                              |       | (2,989)                            | 3,705                            | 716                      | (84)                     |
| <b>Total funds carried forward</b>                                       |       | <u><u>(2,063)</u></u>              | <u><u>7,792</u></u>              | <u><u>5,728</u></u>      | <u><u>716</u></u>        |

The statement of financial activities includes all gains and losses recognised in the period  
All incoming resources and resources expended derive from continuing activities.

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

**The Cabbage Patchers**  
(a company limited by guarantee)

**Balance Sheet**  
**at 30 June 2021**

|                                                                | Note | 2021<br>£ | 2020<br>£ |
|----------------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                            |      |           |           |
| Tangible fixed assets                                          | 8    | 3,272     | 54        |
|                                                                |      | 3,272     | 54        |
| <b>Current assets</b>                                          |      |           |           |
| Cash at bank and in hand                                       |      | 3,080     | 1,366     |
|                                                                |      | 3,080     | 1,366     |
| <b>Creditors: amounts falling due within one year</b>          | 9    | 624       | 704       |
| Net current assets/liabilities                                 |      | 2,456     | 662       |
| <b>Total assets less current liabilities</b>                   |      | 5,729     | 716       |
| <b>Creditors: amounts falling due in greater than one year</b> |      | -         | -         |
| <b>Net assets</b>                                              |      | 5,729     | 716       |
| <b>Funds</b>                                                   |      |           |           |
| Restricted income funds                                        | 12   | 7,792     | 3,705     |
| Unrestricted income funds                                      | 11   | (2,063)   | (2,989)   |
|                                                                |      | 5,729     | 716       |

These financial statements have been prepared in accordance with special provisions relating to small companies subject to the small companies regime and in accordance with the FRS 102, the Financial Reporting Standard applicable in the UK & Ireland.

For the financial year ended 30 June 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice had been deposited under Section 476.

The trustees acknowledge their responsibility for ensuring that the charitable company keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company.

Approved on behalf of the board and authorised for issue on 18 May 2022 by

Roisin Murray-Gibbons  
Trustee

*R. S. Murray-Gibbons*

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

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 30 June 2021**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**1.1 Basis of accounting**

The financial statements have been prepared under the historic cost convention and in accordance with the FRS 102, the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005 (revised May 2008) and the Companies Act 2006.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**1.3 Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 30 June 2021**

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment - 25% straight line  
Fixtures, fittings & equipment - 25% straight line

**2. Incoming Resources from Generated Funds**

|             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|-------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations   | 1,197                      | -                        | 1,197                    | 367                      |
| Fundraising | -                          | -                        | -                        | 108                      |
|             | 1,197                      | -                        | 1,197                    | 475                      |

**3. Incoming Resources from Charitable Activities**

|                                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <u>Grants received:</u>         |                            |                          |                          |                          |
| Awards for All                  | -                          | 10,000                   | 10,000                   | -                        |
| Co Down Network                 | -                          | 11                       | 11                       | -                        |
| Halifax Foundation              | -                          | 2,400                    | 2,400                    | -                        |
| Safe Return Fund                | -                          | 1,315                    | 1,315                    | -                        |
| Social Farms & Gardens          | -                          | 390                      | 390                      | -                        |
| The Soil Association            | -                          | 150                      | 150                      | 1,000                    |
| Warrenpoint Port                | -                          | 500                      | 500                      | -                        |
| Rural Community Network         | -                          | 460                      | 460                      | -                        |
| FSD (The Asset Recovery Agency) | -                          | -                        | -                        | 2,485                    |
| The Federation of City Farms    | -                          | -                        | -                        | 200                      |
|                                 | -                          | 15,226                   | 15,226                   | 3,685                    |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2021

**4. Charitable costs**

|                                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Gardening equipment & resources | -                          | 5,503                    | 5,503                    | 1,478                    |
| Cleaning                        | -                          | 149                      | 149                      |                          |
| ARC project                     | -                          | -                        | -                        | 851                      |
| Volunteer travel                | -                          | -                        | -                        | 136                      |
| Rent & room hire                | -                          | 3,600                    | 3,600                    | 14                       |
| General Expenses                | 156                        | -                        | 156                      | -                        |
| Depreciation                    | 33                         | 1,112                    | 1,145                    | 441                      |
|                                 | <u>189</u>                 | <u>10,363</u>            | <u>10,552</u>            | <u>2,920</u>             |

**5. Governance costs**

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Printing, Postage & Stationery | 19                         | -                        | 19                       | -                        |
| Insurance                      | -                          | 392                      | 392                      | 123                      |
| Accountancy                    | -                          | 384                      | 384                      | 277                      |
| Bank Charges                   | 62                         | -                        | 62                       | 39                       |
|                                | <u>82</u>                  | <u>776</u>               | <u>858</u>               | <u>440</u>               |

**6. Net incoming resources for the year**

|                                                  | 2021<br>£    | 2020<br>£  |
|--------------------------------------------------|--------------|------------|
| Net incoming resources is stated after charging: |              |            |
| Depreciation                                     | <u>1,145</u> | <u>441</u> |

**7. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2021

**8. Tangible fixed assets**

|                                       | Office<br>Equipment<br>£ | FF &<br>Equipment<br>£ | TOTAL<br>£    |
|---------------------------------------|--------------------------|------------------------|---------------|
| <b>Cost</b>                           |                          |                        |               |
| At 1 July 2020                        | 300                      | 8,343                  | 8,643         |
| Additions                             | 1,063                    | 3,300                  | 4,363         |
| At 30 June 2021                       | <u>1,363</u>             | <u>11,643</u>          | <u>13,006</u> |
| <b>Depreciation</b>                   |                          |                        |               |
| At 1 July 2020                        | 300                      | 8,289                  | 8,589         |
| Charge for Year                       | 266                      | 879                    | 1,145         |
| At 30 June 2021                       | <u>566</u>               | <u>9,168</u>           | <u>9,734</u>  |
| <b>Net Book Value at 30 June 2021</b> | <u>797</u>               | <u>2,475</u>           | <u>3,272</u>  |
| Net Book Value at 30 June 2020        | <u>-</u>                 | <u>54</u>              | <u>54</u>     |

**9. Creditors: amounts falling due within one year**

|                 | 2021<br>£  | 2020<br>£  |
|-----------------|------------|------------|
| Trade Creditors | -          | 464        |
| Accruals        | 624        | 240        |
|                 | <u>624</u> | <u>704</u> |

**10. Analysis of net assets between funds**

|                                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fund balances at 30 June 2021 as represented by: |                            |                          |                          |                          |
| Tangible fixed assets                            | -                          | 3,272                    | 3,272                    | 54                       |
| Current assets                                   | (2,063)                    | 5,143                    | 3,080                    | 1,366                    |
| Current liabilities                              | -                          | (624)                    | (624)                    | (704)                    |
|                                                  | <u>(2,063)</u>             | <u>7,792</u>             | <u>5,729</u>             | <u>716</u>               |

**The Cabbage Patchers**  
(a company limited by guarantee)

Notes to the financial statements  
for the year ended 30 June 2021

**11. Unrestricted funds**

|                    | At 1 July<br>2020<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | At 30 June<br>2021<br>£ |
|--------------------|------------------------|----------------------------|----------------------------|-------------------------|
| Unrestricted Funds | (2,989)                | 1,197                      | (271)                      | (2,063)                 |

**Purposes of unrestricted funds**

Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In additions, funds may be held in order to finance capital investment and working

**12. Restricted funds**

|                  | At 1 July<br>2020<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | At 30 June<br>2021<br>£ |
|------------------|------------------------|----------------------------|----------------------------|-------------------------|
| Restricted Funds | 3,705                  | 15,226                     | (11,139)                   | 7,792                   |

**Purposes of restricted funds**

Donations or grants received which are dedicated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

**13. Contingent liabilities**

The charity has a contingent liability to the grant awarding bodies to repay grants if certain conditions are not met.

**14. Company limited by guarantee**

The Cabbage Patchers is company limited by guarantee and does not have a share capital. In the event of winding up, each member is liable to contribute an amount not exceeding £1.

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Accounts

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**The Cabbage Patchers**

**Financial statement 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020**

**Balance sheet as at June 2020**

£

**INCOME**

**Unrestricted funds**

Donations 160.00

Fundraising 107.66

**Total 267.66**

**restricted funds**

Lodgements FSD 2,485.00

Lodgements C. FARMS 200.00

Lodgement soil ass. 1,000.00

**Total restricted 3,685.00**

**TOTAL INCOME 3,952.66**

**EXPENDITURE**

**Charitable costs**

Gardening equip/resources 1,478.00

ARC project 850.70

Volunteer travel 136.04

Room Hire /rent 13.80

**Total charitable costs 2,478.54**

**Governance costs**

Bank charges 39.33

Insurance 123.42

**Total governance 162.75**

Total income 3,952.66

Less total expenditure 2,641.29

1,311.37

Plus, balance as of 1<sup>st</sup> July 2019 47.51

**Balance as at 30<sup>th</sup> June 2020 1,358.88**

In my opinion, from the records and books I received, the above financial statement gives a true and fair view of the state of The Cabbage Patcher's financial position for the year ended 30th June 2020.



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**Kathy Gallagher**

**Independent examiner 18<sup>th</sup> June 2020**



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**Henry Hughes**

**Chairperson**



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**Roisin murray-Gibbons**

**Treasurer**

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Annual report

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**The Cabbage Patchers**  
(company limited by guarantee)  
**Report of the Directors**  
**for the year ended 30 June 2020**

The directors present their report and audited financial statements for the year ended 30 June 2020. The directors of The Cabbage Patchers who served during the year and up to the date of this report

**Structure, Governance and Management**

The Cabbage Patchers is governed by a voluntary board of directors. The directors meet during the year to make management decisions on areas such as future projects and funding applications. The Cabbage Patchers have made new appointments to the board, to enhance the knowledge and expertise of the organisations' management.

**Risk**

The directors have actively reviewed the major risks which the charity faces and believes that the charity has sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

**Objectives and Activities**

The objectives of the charity are to promote the benefit of the inhabitant of Warrenpoint and its environs, without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion by associating with the community and voluntary organisations, statutory authorities and inhabitants, in a common effort to:

1. Provide community gardening facilities and amenities:
  - (i) to relieve those in need by reason of youth, age, ill-health, disability, social isolation, financial or other disadvantage;
  - (ii) to provide opportunities for training and work experience;
  - (iii) to advance the education of the public by encouraging their participation in gardening projects and to raise awareness of the health benefits of taking part in gardening;
  - (iv) in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for all of the said objectives;
  - (v) to facilitate programmes that assist vulnerable people and those deemed to be at risk.
2. To advance community development by providing facilities and amenities for community and voluntary groups and organisations.

## **The Cabbage Patchers**

(company limited by guarantee)  
**Report of the Directors  
for the year ended 30 June 2020**

### **Achievements and Performance**

During the year ended 30 June 2020 funding for projects and running costs was secured from The Soil Association, The Federation Of City Farms and FSD9 The Asset Recovery Agency)

### **Financial Review**

#### Overview of Performance

For the year ended 30 June 2020 The Cabbage Patchers achieved a surplus of £1358.88

#### Incoming Resources

Total incoming resources for the year ended 30 June 2020 were £3952.66

#### Balance Sheet

At 30 June 2020 the cash position of The Cabbage Patchers showed cash in bank of £1768.16

### **Reserves Policy**

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use.

The Cabbage Patchers had £1768.16 reserves at 30 June 2020, which were restricted reserves.

### **Plans for Future Periods**

The Cabbage Patchers have now secured a new community garden and social hub in Warrenpoint and plan to continue to provide gardening facilities and amenities for the wider community and develop the site to widen access and continue to work with the relevant organisations such as Youth Justice Agency , Volunteer Now, Age NI, Health and Social Care Trust, local schools etc on specific projects using the new social hub facilities.

**The Cabbage Patchers**  
(company limited by guarantee)  
**Report of the Directors**  
**for the year ended 30 June 2020**

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors, to prepare the financial statements for each financial period 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 directors are required to:

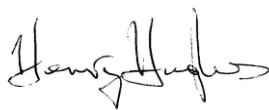
- ✚ Select suitable accounting policies and then apply them consistently;
- ✚ Observe the methods and principles in the Charities SORP;
- ✚ Make judgements and estimated that are reasonable and prudent;
- ✚ State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ✚ Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

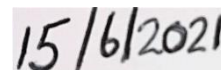
**Special provisions relating to small companies**

The above report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



**Henry Hughes**  
Director



**Date**

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Annual return

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**Independent examiner's report to the charity trustees of The Cabbage Patchers registered charity number NI100588**

I report on the accounts of The Cabbage Patchers) for the year ended 30<sup>th</sup> June 2020, which are set out herein.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

SOUTHERN AGE WELL NETWORK  
BALLYBOT HOUSE, 28 CORNMARKE T, NEWRY CO.DOWN BT35 8BG  
OFFICE: 02830266024 MOBILE: 07885210488

Website: [www.southernagewellnetwork.org](http://www.southernagewellnetwork.org) Twitter: @AgeSouthern Facebook: [www.facebook.com/age.well.5](http://www.facebook.com/age.well.5)



### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland; I have found no matters that require drawing to your attention.

### **Statement of Assets and Liabilities Report - 2020**

Assets retained for The Cabbage Patchers for its own use, comprise of: Basic gardening equipment

No depreciation has been provided on the equipment as the current estimated value is less than that of their remaining useful life. Gardening equipment is recognised at cost and depreciated on a straight-line basis over a period of 5 years. The Cabbage Patchers therefore own nothing of substantial value.

Name: **Kathy Gallagher**

Relevant professional qualification or body: **N/A**

Address: **Southern Age Well Network Ballybot House, 28 Cornmarket, Newry BT35 8BG**

Date: **18<sup>th</sup> June 2021**

Signed:

---

Kathy Gallagher

Development Officer

SOUTHERN AGE WELL NETWORK  
BALLYBOT HOUSE, 28 CORNMARKEt, NEWRY CO.DOWN BT35 8BG  
OFFICE: 02830266024 MOBILE: 07885210488

Website: [www.southernagewellnetwork.org](http://www.southernagewellnetwork.org) Twitter: @AgeSouthern Facebook: [www.facebook.com/age.well.5](http://www.facebook.com/age.well.5)

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Accounts

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**The Cabbage Patchers**

(a company limited by guarantee)

**Trustees' Report and Financial Statements**

for the year ended 30 June 2019

Charities Commission NI: NIC100588

Charity Number: XT36828

Company Number: NI613149

**The Cabbage Patchers**  
(a company limited by guarantee)

**Trustees' Report and Financial Statements**  
for the year ended 30 June 2019

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**The Cabbage Patchers**  
(a company limited by guarantee)

**Legal and Administrative Information**

|                                                         |                                                                                                             |
|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>Charity Number</b>                                   | XT36828                                                                                                     |
| <b>Company Registration Number</b>                      | NI613149                                                                                                    |
| <b>Charities Commission For Northern Ireland Number</b> | NIC100588                                                                                                   |
| <b>Registered Office</b>                                | 42 Charlotte Street<br>Warrenpoint<br>Newry<br>Co Down<br>BT34 3LF                                          |
| <b>Business Address</b>                                 | 42 Charlotte Street<br>Warrenpoint<br>Newry<br>Co. Down<br>BT34 3LF                                         |
| <b>Trustees</b>                                         | Henry Hughes<br>Imelda Hughes<br>Breige Leddy                                                               |
| <b>Accountants</b>                                      | Elaine Trainor & Co<br>Chartered Accountants<br>Unit 2, 71 Milltown Street<br>Burren<br>Co Down<br>BT34 3PU |
| <b>Bankers</b>                                          | Ulster Bank<br>2 Charlotte Street<br>Warrenpoint<br>Co Down<br>BT34 3LF                                     |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Statement of financial activities (including income and expenditure account)**  
**for the year ended 30 June 2019**

|                                                                          | Notes | Unrestricted<br>Funds<br>2019<br>£ | Restricted<br>Funds<br>2019<br>£ | # | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|--------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|---|--------------------------|--------------------------|
| <b>Incoming resources</b>                                                |       |                                    |                                  |   |                          |                          |
| Incoming resources from generated funds                                  | 2     | 1,433                              | -                                |   | 1,433                    | 3,427                    |
| Incoming resources from charitable activities                            | 3     | -                                  | -                                |   | -                        | 1,419                    |
| <b>Total incoming resources</b>                                          |       | <u>1,433</u>                       | <u>-</u>                         |   | <u>1,433</u>             | <u>4,846</u>             |
| <b>Resources Expended</b>                                                |       |                                    |                                  |   |                          |                          |
| <i>Charitable costs</i>                                                  | 4     | 1,434                              | 98                               |   | 1,532                    | 3,692                    |
| <i>Governance costs</i>                                                  | 5     | 860                                | -                                |   | 860                      | 1,436                    |
| <b>Total resources expended</b>                                          |       | <u>2,294</u>                       | <u>98</u>                        |   | <u>2,392</u>             | <u>5,128</u>             |
| <b>Net incoming resources for the year /<br/>Net income for the year</b> |       | (861)                              | (98)                             |   | (959)                    | (282)                    |
| Total funds brought forward                                              |       | (1,820)                            | 2,695                            |   | 875                      | 1,157                    |
| <b>Total funds carried forward</b>                                       |       | <u>(2,681)</u>                     | <u>2,597</u>                     |   | <u>(84)</u>              | <u>875</u>               |

The statement of financial activities includes all gains and losses recognised in the period  
All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form an integral part of these financial statements

**The Cabbage Patchers**  
(a company limited by guarantee)

**Balance Sheet**  
**at 30 June 2019**

|                                                                | Note | 2019<br>£ | 2018<br>£ |
|----------------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                            |      |           |           |
| Tangible fixed assets                                          | 8    | 495       | 411       |
|                                                                |      | 495       | 411       |
| <b>Current assets</b>                                          |      |           |           |
| Debtors                                                        | 9    | -         | -         |
| Cash at bank and in hand                                       |      | 55        | 1,711     |
|                                                                |      | 55        | 1,711     |
| <b>Creditors: amounts falling due within one year</b>          | 10   | 634       | 1,247     |
| Net current assets/liabilities                                 |      | (579)     | 464       |
| <b>Total assets less current liabilities</b>                   |      | (84)      | 875       |
| <b>Creditors: amounts falling due in greater than one year</b> |      | -         | -         |
| <b>Net assets</b>                                              |      | (84)      | 875       |
| <b>Funds</b>                                                   | 11   |           |           |
| Restricted income funds                                        | 13   | 2,597     | 2,695     |
| Unrestricted income funds                                      | 12   | - 2,681   | - 1,820   |
|                                                                |      | (84)      | 876       |

These financial statements have been prepared in accordance with special provisions relating to small companies subject to the small companies regime and in accordance with the FRS 102, the Financial Reporting Standard applicable in the UK & Ireland.

For the financial year ended 30 June 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice had been deposited under Section 476.

The trustees acknowledge their responsibility for ensuring that the charitable company keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company.

Approved on behalf of the board and authorised for issue on 29 May 2020 by

Imelda Hughes  
Trustee

Henry Hughes  
Trustee



The notes on pages 8 to 13 form an integral part of these financial statements



**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2019

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

**1.1 Basis of accounting**

The financial statements have been prepared under the historic cost convention and in accordance with the FRS 102, the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005 (revised May 2008) and the Companies Act 2006.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which is it receivable.

**1.3 Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 30 June 2019**

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment - 25% straight line  
Fixtures, fittings & equipment - 25% straight line

**2. Incoming Resources from Generated Funds**

|                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|--------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations          | 1,123                      | -                        | 1,123                    | 432                      |
| Hire of Facilities | -                          | -                        | -                        | 495                      |
| Fundraising        | 310                        | -                        | 310                      | -                        |
| Membership         | -                          | -                        | -                        | -                        |
| Student Placements | -                          | -                        | -                        | 2,500                    |
|                    | 1,433                      | -                        | 1,433                    | 3,427                    |

**3. Incoming Resources from Charitable Activities**

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <u>Grants received:</u>      |                            |                          |                          |                          |
| Newry, Mourne & Down D C     | -                          | -                        | -                        | 569                      |
| Linked Generatons NI         | -                          | -                        | -                        | 150                      |
| DFC Volunteering Small Grant | -                          | -                        | -                        | 700                      |
|                              | -                          | -                        | -                        | 1,419                    |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2019

**4. Charitable costs**

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Purchases             | 158                        | -                        | 158                      | 407                      |
| Telephone             | 371                        | -                        | 371                      | 470                      |
| Repairs & Maintenance | 2                          | -                        | 2                        | 155                      |
| Tools & Materials     | -                          | -                        | -                        | -                        |
| Advertising & PR      | -                          | -                        | -                        | -                        |
| Motor & Travel        | 210                        | -                        | 210                      | 928                      |
| Rent                  | -                          | -                        | -                        | -                        |
| Catering              | 175                        | -                        | 175                      | 526                      |
| Project Costs         | 173                        | -                        | 173                      | 708                      |
| General Expenses      | 2                          | -                        | 2                        | 79                       |
| Depreciation          | 343                        | 98                       | 441                      | 419                      |
|                       | <u>1,434</u>               | <u>98</u>                | <u>1,532</u>             | <u>3,692</u>             |

**5. Governance costs**

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Printing, Postage & Stationery | 79                         | -                        | 79                       | 241                      |
| Insurance                      | 298                        | -                        | 298                      | 508                      |
| Training Costs                 | -                          | -                        | -                        | -                        |
| Accountancy                    | 414                        | -                        | 414                      | 607                      |
| Bank Charges                   | 69                         | -                        | 69                       | 80                       |
| Donations                      | -                          | -                        | -                        | -                        |
|                                | <u>860</u>                 | <u>-</u>                 | <u>860</u>               | <u>1,436</u>             |

**6. Net incoming resources for the year**

|                                                  | 2019<br>£  | 2018<br>£  |
|--------------------------------------------------|------------|------------|
| Net incoming resources is stated after charging: |            |            |
| Depreciation                                     | <u>441</u> | <u>419</u> |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2019

**7. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**8. Tangible fixed assets**

|                                       | Office<br>Equipment<br>£ | FF &<br>Equipment<br>£ | TOTAL<br>£ |
|---------------------------------------|--------------------------|------------------------|------------|
| <b>Cost</b>                           |                          |                        |            |
| At 1 July 2018                        | 300                      | 7,818                  | 8,118      |
| Additions                             | -                        | 525                    | 525        |
| Disposals                             | -                        | -                      | -          |
| At 30 June 2019                       | 300                      | 8,343                  | 8,643      |
| <b>Depreciation</b>                   |                          |                        |            |
| At 1 July 2018                        | 300                      | 7,407                  | 7,707      |
| Charge for Year                       | -                        | 441                    | 441        |
| Eliminated on Disposal                | -                        | -                      | -          |
| At 30 June 2019                       | 300                      | 7,848                  | 8,148      |
| <b>Net Book Value at 30 June 2019</b> | -                        | 495                    | 495        |
| Net Book Value at 30 June 2018        | -                        | 411                    | 411        |

**9. Debtors**

|               | 2019<br>£ | 2018<br>£ |
|---------------|-----------|-----------|
| Other debtors | -         | -         |

**10. Creditors: amounts falling due within one year**

|                 | 2019<br>£ | 2018<br>£ |
|-----------------|-----------|-----------|
| Trade Creditors | 207       | 640       |
| Accruals        | 427       | 607       |
|                 | 634       | 1,247     |

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
for the year ended 30 June 2019

**11. Analysis of net assets between funds**

|                                                  | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2019 | Total Funds<br>2018 |
|--------------------------------------------------|-----------------------|---------------------|---------------------|---------------------|
|                                                  | £                     | £                   | £                   | £                   |
| Fund balances at 30 June 2019 as represented by: |                       |                     |                     |                     |
| Tangible fixed assets                            | 375                   | 120                 | 495                 | 411                 |
| Current assets                                   | (2,421)               | 2,476               | 55                  | 1,711               |
| Current liabilities                              | (634)                 |                     | (634)               | (1,247)             |
|                                                  | (2,681)               | 2,596               | -                   | 84                  |
|                                                  |                       |                     | 84                  | 875                 |

**12. Unrestricted funds**

|                    | At 1 July<br>2018 | Incoming<br>Resources | Outgoing<br>Resources | At 30 June<br>2019 |
|--------------------|-------------------|-----------------------|-----------------------|--------------------|
|                    | £                 | £                     | £                     | £                  |
| Unrestricted Funds | (1,820)           | 1,433                 | (2,294)               | (2,681)            |

**Purposes of unrestricted funds**

Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In additions, funds may be held in order to finance capital investment and working

**13. Restricted funds**

|                  | At 1 July<br>2018 | Incoming<br>Resources | Outgoing<br>Resources | At 30 June<br>2019 |
|------------------|-------------------|-----------------------|-----------------------|--------------------|
|                  | £                 | £                     | £                     | £                  |
| Restricted Funds | 2,793             | -                     | (98)                  | 2,695              |

**Purposes of restricted funds**

Donations or grants received which are dedicated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.

**14. Contingent liabilities**

The charity has a contingent liability to the grant awarding bodies to repay grants if certain conditions are not met.

**The Cabbage Patchers**  
(a company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 30 June 2019**

**15. Company limited by guarantee**

The Cabbage Patchers is company limited by guarantee and does not have a share capital. In the event of winding up, each member is liable to contribute an amount not exceeding £1.

**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Annual report

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**The Cabbage Patchers**  
(company limited by guarantee)  
**Report of the Directors**  
for the year ended 30 June 2019

The directors present their report and audited financial statements for the year ended 30 June 2019. The directors of The Cabbage Patchers who served during the year and up to the date of this report are set out on page 1.

**Structure, Governance and Management**

The Cabbage Patchers is governed by a voluntary board of directors. The directors meet during the year to make management decisions on areas such as future projects and funding applications. The Cabbage Patchers plan on making new appointments to the board to enhance the knowledge and expertise of the organisations' management.

**Risk**

The directors have actively reviewed the major risks which the charity faces and believes that the charity has sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

**Objectives and Activities**

The objectives of the charity are to promote the benefit of the inhabitant of Warrenpoint and its environs, without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious or other opinion by associating with the community and voluntary organisations, statutory authorities and inhabitants, in a common effort to:

1. Provide community gardening facilities and amenities:
  - (i) to relieve those in need by reason of youth, age, ill-health, disability, social isolation, financial or other disadvantage;
  - (ii) to provide opportunities for training and work experience;
  - (iii) to advance the education of the public by encouraging their participation in gardening projects and to raise awareness of the health benefits of taking part in gardening;
  - (iv) in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for all of the said objectives;
  - (v) to facilitate programmes that assist vulnerable people and those deemed to be at risk.
  
2. To advance community development by providing facilities and amenities for community and voluntary groups and organisations.

**The Cabbage Patchers**  
(company limited by guarantee)  
**Report of the Directors**  
for the year ended 30 June 2019

**Achievements and Performance**

During the year ended 30 June 2019 funding for projects and running costs was secured from organisations including Newry, Mourne and Down District Council, Linking Generations Northern Ireland and the Department for Communities Volunteering Small Grant.

**Financial Review**

Overview of Performance

For the year ended 30 June 2019 The Cabbage Patchers incurred a deficit of £1,034 (2018: £282).

Incoming Resources

Total incoming resources for the year ended 30 June 2019 were £1,433 (2017: £4,845).

Balance Sheet

At 30 June 2019 the cash position of The Cabbage Patchers showed cash in bank of £56 (2018: £1,711).

**Reserves Policy**

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use.

The Cabbage Patchers had a deficit in reserves of £84 at 30 June 2019.

**Plans for Future Periods**

The activities of The Cabbage Patchers were severely curtailed in the year ended 30 June 2019 following the theft of their gardening equipment in the summer of 2018. Since then they have received donations from local businesses and began to build up the stock of equipment once again. The trustees are confident of securing future funding to allow them to continue with the projects of the group. Their plans include continuing to provide gardening facilities and amenities for the wider community and continue to work with the relevant groups such as Youth Justice Agency and Volunteer Now on specific projects using the gardening facilities.

**The Cabbage Patchers**  
(company limited by guarantee)  
**Report of the Directors**  
for the year ended 30 June 2019

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors, to prepare the financial statements for each financial period 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 directors are required to:

- ✚ Select suitable accounting policies and then apply them consistently;
- ✚ Observe the methods and principles in the Charities SORP;
- ✚ Make judgements and estimated 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; and
- ✚ Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Special provisions relating to small companies**

The above report has been prepared in accordance with the special provisions for small companies in accordance with FRS 102.

On behalf of the board

**Imelda Hughes**  
Director

Date: 29 May 2020



**The Cabbage Patchers**

Northern Ireland - Charity number 100588

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# Annual return

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**The Cabbage Patchers**  
(A company limited by guarantee)

**Independent Examiner's Report to the Directors on the  
Unaudited Financial Statements of The Cabbage Patchers**

I report on the accounts of The Cabbage Patchers for the year ended 30 June 2019 set out on pages 2 to 13.

**Respective Responsibilities of Directors and Independent Examiner**

The charity's directors are responsible for the preparation of the accounts. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 386 of Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Elaine Trainor FCA  
Independent Examiner

Date: 29 May 2020