

The Garden Friend

**Trustees' Annual Report and Financial Statements
for the year ended 31 January 2026**

Charity number: NIC110420

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**The Garden Friend
Trustees' Annual Report
For the year ended 31 January 2026**

The Trustees present their Annual Report and Financial Statements for the year ended 31 January 2026.

Reference and Administrative details

The Garden Friend
Timothy Turner, 14 Ballymurphy Road, Hillsborough, BT26 6BU

Registered Charity in Northern Ireland (NIC110420)

Charity Trustees

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Mr Timothy Turner
Mrs Thelma Turner
Rev Mark Taylor
Miss Anneke Taylor (resigned 1st February 2026)
Mr Geoff McKnight (appointed 1st February 2026)
Mrs Brenda Turnbull (appointed 1st February 2026)
Mr Nick Magee (appointed 1st February 2026)
Mrs Tina Magee (appointed as Secretary on 1st February 2026)

Independent Examiner

Adam Thompson (FCA)
23 Rosewood Glen
Lisburn
BT28 2FH

Activities and Objectives

The purpose of the charity is to improve the mental and physical wellbeing of others through gardening, specifically by: Increasing Exercise, Improved Diet, Time in Nature, Reducing Stress Levels, Providing Social Connection, Improved Mood, Increased Strength, Weight Loss, Building Self-Esteem and Bringing a Sense of Accomplishment. It provides a facility for groups of individuals, in an idyllic location, to take part in community gardening. Individuals will learn how to grow fruit, vegetables, herbs and cut flowers. It will be an opportunity for them to dispense their 'green prescription' from their primary care professional. Working as part of a group avoiding isolation and loneliness. The gardening will provide the therapy and the many mental and physical benefits it provides.

Public Benefit Statement

The charity supports primary healthcare services where a GP or other medical professional can not. For example dealing with Isolation and Loneliness. Providing an option for increased physical exercise. Building strength and flexibility. Promoting healthy eating and encouraging weight loss. Building Self-Esteem and Bringing a Sense of Achievement.

By engaging in activities such as physical movement and spending time outdoors, as well as caring for and nurturing plants, gardening has proven to have positive effects on our mental and physical health. It can provide a sense of purpose and accomplishment, which can greatly contribute to our mental well-being. It is completely necessary in helping to reduce the rate of suicide in Northern Ireland. Also through nature plants absorb carbon dioxide and release oxygen, helping to regulate our planet's climate. Growing plants cultivates biodiversity by providing pollinators, supporting wildlife and healthier fruit and vegetables.

The Garden Friend
Trustees' Annual Report continued
For the year ended 31 January 2026

Financial Review

The charity's main source of income each year is through annual grants and membership of the community garden. These grants are used to fund the operation of the community garden.

The total income for the charity this year is £22,913. The income came mainly through Grants and Event Income. The expenses for the year amounted to £16,581. The expenses mainly related to the running of the community garden and the purchase of stock to sell at markets.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and statement of accounts in accordance with the requirements of the Charities Commission for Northern Ireland.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

As the charity's income does not exceed £250,000, the trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare receipts and payments accounts and a statement of assets and liabilities.

Approved by the trustees on 15th June 2026 and signed on their behalf by:

Thelma Turner
Trustee

Timothy Turner
Trustee

The Garden Friend
Independent examiner's report to the charity trustees of The Garden Friend
For the year ended 31 January 2026

I report on the accounts of The Garden Friend for the year ended 31 January 2026.

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) 2018.

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

Basis of independent examiner's report

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.

Signed:

Name: Adam Thompson FCA

Relevant professional qualification or body: Chartered Accountants Ireland

Address: 23 Rosewood Glen, Lisburn, Co. Antrim, N Ireland, BT28 2FH

Date:

The Garden Friend
Statement of Financial Activities
For the year ending 31 January 2026

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income from:				
Grants	20,020	-	20,020	
Donations	545	-	545	
Activities that generate income	2,156	-	2,156	
Membership fees	190	-	190	-
Investment income	2		2	
Total income	22,913	-	22,913	-
Expenditure on:				
Event & Community costs	8,094		8,094	
Property, equipment & maintenance	8,159	-	8,159	
Insurance	176		176	
Other	151		151	
Total expenditure	16,581	-	16,581	-
Net income	6,332	-	6,332	-
Transfers between funds	-	-	-	-
Net gain on investment assets	-	-	-	-
Net movement in funds	6,332	-	6,332	-
Reconciliation of funds:				
Total funds brought forward	-	-	-	-
Total funds carried forward	6,332	-	6,332	-

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Garden Friend
Balance Sheet
As at 31 January 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	2	6,793	-
Total fixed assets		<u>6,793</u>	<u>-</u>
Current assets			
Debtors		-	-
Cash at bank and in hand		538	
Total current assets		<u>538</u>	<u>-</u>
Liabilities			
Creditors: Amounts falling due within one year		1,000	-
Net current assets		<u>- 462</u>	<u>-</u>
Total net assets		<u>6,332</u>	<u>-</u>
The funds of the charity:			
Unrestricted income funds		6,332	-
Restricted income funds		-	-
Total charity funds		<u>6,332</u>	<u>-</u>

The trustees have prepared the financial statements in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 for circulation to the members.

Approved by the trustees on 15th June 2026

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Signed: Timothy Turner

The Garden Friend
Notes to the Financial Statements
For the year ended 31 January 2026

1 Accounting policies

The principal accounting policies that have been adopted consistently throughout the year and the prior year are summarised below.

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

The Garden Friend meets the definition of a public benefit entity under FRS 102.

1.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds are primarily from the receipt of donations from the local community, local council authorities and the lottery community fund.

Restricted income funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

1.3 Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Assets for use by the church are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Fixtures, fittings & equipment: 5 years

2 Fixed Assets

	Fixtures & Equipment £	Total £
Cost or valuation		
At 1 February 2025	-	-
Additions	7,611	7,611
Disposals	-	-
At 31 January 2026	<u>7,611</u>	<u>7,611</u>
Depreciation		
At 1 February 2025	-	-
Charge for the year	817	817
At 31 January 2026	<u>817</u>	<u>817</u>
Net book value		
At 1 February 2025	-	-
At 31 January 2026	<u><u>6,793</u></u>	<u><u>6,793</u></u>

Fixed assets have been recognised at the date of transition to FRS 102 and the Charities SORP (FRS 102).