Charity registration number 1144573

Company registration number 03464994 (England and Wales)

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

Hargreaves & Woods
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs V Brereton M Serrano Miss J Benoni Ms A Bihi Mrs S Dodd Ms D J Wright	 (Appointed 10 March 2025)
Secretary	Ms D J Wright	
Country of incorporation	United Kingdom (England and Wales)	03464994
Charity registration	England and Wales	1144573
Registered office	Tiber Street Site Lodge Lane Liverpool L8 0TP	
Independent examiner	James Hargreaves FCA Cholmondeley House Dee Hills Park Chester Cheshire CH3 5AR	

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

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THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 November 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1 January 2019).

Objectives and activities

The Greenhouse Project's Board of Trustees and its Officers put the beneficiaries of the charity at the heart of their plans and all of their decision making. They ensure that we provide activities and events that support children and young people's creative development and promote a greater understanding of diversity and interaction within and between communities. We work hard to expand and maintain existing partnerships and networks and increase our ability to create and deliver both local and Merseyside wide programmes of arts and play based activities that provide alternative approaches to learning and improve children and young people's health and well-being. We provide opportunities for individual's development and training and for gaining formally accredited qualifications. Trustees and officers work to identify funding and income generating opportunities and ensure that appropriate resources and facilities and the infrastructure for programme delivery is in place. Our Trustees promote the work of the organisation and the benefits that involvement in arts and play based learning brings.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

VISION

More prosperous, creative, cohesive and sustainable communities.

MISSION

To build a culture of participation through which children and young people's creativity are developed and their energy and ideas recognised and harnessed in regenerating their community.

We have been funded throughout the year by grants and donations and fees charged to parents for after school pickups and childcare.

We continue to be the driving force in the development of the 5acre Tiber site where we are based and our former CEO, now Trustee Debbie Wright represents The Greenhouse Project's interests on Tiber's Board of Directors.

Achievements and performance

Significant activities and achievements against objectives

We have aimed to equip every member of staff and volunteer with the knowledge and skills they need to keep up with the latest information, implement best practice and heighten their awareness of issues around core topics; online safety, mental health & wellbeing. Our staff and volunteers have continued to use their expertise and their mental health training to support children and young people in building their resilience and addressing the challenges that they face in this post Covid era with increased reliance on digital devices and access to social media. Our staff and volunteers have utilised and shared 'Wake up Wednesday' online wellbeing top tips, advice and guidance for parents and educators so that they are better equipped to understand the risks that are posed and support our children in staying safe online.

Our Staff teams have accessed all of the resources available to us and with the help of other organisations; Merseyside Play Action Council, Good Gym, The Reader, Windows, The Everyman and Playhouse Theatres, Tate Liverpool, Mandela8 and LFC Foundation, have provided a wide range of physical fitness, mindfulness, togetherness and creative learning experiences and resources for our Early Years Children – ages 2-5, our Out of School and Playscheme Children – aged 5-12 and our Young Event Producers aged 13-18 who have loved learning about and celebrated the diversity of the different cultures in the community.

The Young Event Producers created and hosted 'Through Our Lens' an amazing exhibition on display for the public in the new Tiber Centre on Lodge Lane. Tate Liverpool gave this incredible group of young people access to local creatives including; artists Emma Case and Mark Murphy and TikTok food critic Jerome Griffin (The Scouse Ghetto Gourmet) who worked with them to research and inspire their large scale photomontage pieces featuring the history, culture and stories of L8.

As local families continued to struggle financially the provision of meals and supply of ingredients for them was a priority for us. Throughout the year we once again fed over 300 individual children in our Early Years Education and Out of School provisions; delivering 4 cook and eat sessions each day during the school holidays and providing healthy snacks in each of our 3 daily school term time sessions. The delivery of free food hampers from LFC Foundation provided additional help for families who would have otherwise struggled during the Summer and Christmas school holidays.

In March 2025 we were sad to see Paul Khan step down from his role as Trustee and Chairperson of The Greenhouse Project. His 15 years of unpaid dedication, bringing in funds, providing strategic oversight, commitment to the organisation's mission and guidance through challenging times undoubtably helped our organisation to thrive and continue to serve our community. It was an honour for our Board of Trustees to name Paul as The Greenhouse Project's first official Patron of the charity and we look forward to continuing to work with him in this new role.

Our Greenhouse Project/Fans Supporting Food Banks' food pantry continued to be supported through generous donations of funding and by our wonderful Volunteers who each week set the pantry up, served customers and cleared away. The Food Pantry provided shopping for a small fee for up to 10 items. for 80 -100 local families on a weekly basis. The Food Pantry also hosted a variety of other community health information and advice services including legal advice from Vauxhall Law Centre.

2025 saw our staff and volunteers continuing to work towards and achieve National Vocational Qualifications, Special Education Needs Awards and Enterprise and Management qualifications.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

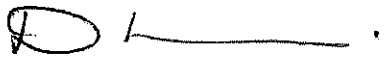
Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss P Sutton	(Resigned 10 March 2025)
Mrs V Brereton	
M Serrano	
Miss J Benoni	
Ms A Bihi	
Mr P Khan	(Resigned 10 March 2025)
Mrs S Dodd	
Miss A De-Freitas Mendonca	(Resigned 30 March 2026)
Ms D J Wright	(Appointed 10 March 2025)

Recruitment and appointment of trustees

The Trustees' report was approved by the Board of Trustees.



Ms D J Wright
Director

23 September 2026

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

I report to the trustees on my examination of the financial statements of The Greenhouse Multi-Cultural Play and Arts Project (the charity) for the year ended 30 November 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

James Hargreaves FCA
Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR
23 September 2026

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Restricted funds 2025 £	Restricted funds 2024 £
Income and endowments from:			
Donations and legacies	**3**	93,469	45,059
Grants	**4**	165,948	134,703
Other trading activities	**5**	37,989	59,272
Other income	**6**	49	-
Total income		297,455	239,034
Expenditure on:			
Charitable activities	**7**	297,704	241,845
Total expenditure		297,704	241,845
Net expenditure and movement in funds		(249)	(2,811)
Reconciliation of funds:			
Fund balances at 1 December 2024		2,471	5,282
Fund balances at 30 November 2025		2,222	2,471

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

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	14	13,122		5,648	
Cash at bank and in hand		9,072		5,889	
		22,194		11,537	
Creditors: amounts falling due within one year	15	(19,972)		(9,066)	
Net current assets			2,222		2,471
The funds of the charity					
Restricted income funds	17		2,222		2,471
			2,222		2,471

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23 September 2026

Ms D J Wright
Director

THE GREENHOUSE MULTI-CULTURAL PLAY AND ARTS PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

Charity Information

The Greenhouse Multi-Cultural Play and Arts Project is a registered charity in England and Wales and is incorporated by guarantee. The address of the principle office is Tiber Street Site, Lodge Lane, Liverpool, L8 0TP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts	93,469	45,059

3 Income from donations and legacies (Continued)

	Restricted funds 2025 £	Restricted funds 2024 £
Donations and gifts		
Donations Greenhouse	16,743	10,450
Donations Childcare Services	18,263	1,603
Donations Food Pantry	58,463	33,006
	93,469	45,059

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Grants		
Services provided under contract	23,019	21,245
Performance related grants	4,485	3,518
Childcare Services	138,444	109,940
	165,948	134,703

5 Income from other trading activities

	Restricted funds 2025 £	Restricted funds 2024 £
Non-charitable trading activities	-	6,127
Membership subscriptions and sponsorships	37,989	44,333
Fundraising events	-	8,812
Other trading activities	37,989	59,272

6 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Other income	49	-

7 **Expenditure on charitable activities**

	Programme of Arts 2025	Childcare Services 2025	Food Pantry 2025	Total 2025	Programme of Arts 2024	Childcare Services 2024	Food Pantry 2024	Total 2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	34,218	171,844	-	206,062	2,900	160,814	-	163,714
Charitable expenditure - Purchases	497	4,822	55,698	61,017	509	2,791	52,966	56,266
Charitable expenditure - Rent	100	929	-	1,029	335	1,532	-	1,867
Charitable expenditure - Repairs	346	54	-	400	2	9	-	11
Charitable expenditure - Insurance	709	1,842	-	2,551	532	1,595	-	2,127
Charitable expenditure - Sundries	4	121	4	129	29	421	-	450
Charitable expenditure - Travel expenses	10	4,019	-	4,029	-	4,102	105	4,207
Charitable expenditure - Telephone	625	1,233	-	1,858	527	1,205	-	1,732
Charitable expenditure - Office costs	664	2,397	495	3,556	508	1,386	4	1,898
Charitable expenditure - Volunteer costs	189	127	376	692	128	22	510	660
Charitable expenditure - Staff training	37	3,683	-	3,720	-	690	-	690
Charitable expenditure - Subscriptions	79	1,316	1,638	3,033	201	1,173	857	2,231
Charitable expenditure - Cleaning	-	3,170	-	3,170	3	2,272	-	2,275
	37,478	195,557	58,211	291,246	5,674	178,012	54,442	238,128
Share of support and governance costs (see note 8)								
Governance	2,153	4,305	-	6,458	1,224	2,493	-	3,717
	39,631	199,862	58,211	297,704	6,898	180,505	54,442	241,845
Analysis by fund								
Restricted funds	39,631	199,862	58,211	297,704	6,898	180,505	54,442	241,845

8 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	6,458	3,717
Analysed between:		
Programme of Arts	2,153	1,224
Childcare Services	4,305	2,493
	6,458	3,717

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,177	2,060

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one trustee was reimbursed a total of £438, (£288 DBS checks and £150 volunteer expenses costs) (2024: £412).

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Admin	2	2
Other	12	11
Total	14	13

Employment costs	2025	2024
	£	£
Wages and salaries	195,847	165,108
Social security costs	6,839	(4,108)
Other pension costs	3,376	2,714
	206,062	163,714

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 December 2024	29,413	8,017	37,430
At 30 November 2025	29,413	8,017	37,430
Depreciation and impairment			
At 1 December 2024	29,413	8,017	37,430
At 30 November 2025	29,413	8,017	37,430
Carrying amount			
At 30 November 2025	-	-	-
At 30 November 2024	-	-	-

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	13,122	5,648

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,183	726
Trade creditors	2,444	558
Other creditors	6,609	5,609
Accruals and deferred income	4,736	2,173
	19,972	9,066

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,376	2,714

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2024	Incoming resources	Resources expended	At 30 November 2025
	£	£	£	£
	2,471	297,455	(297,704)	2,222

Previous year:	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
	5,282	239,034	(241,845)	2,471

18 Analysis of net assets between funds

	Restricted funds 2025
	£
At 30 November 2025:	
Current assets/(liabilities)	2,222
	2,222

	Restricted funds 2024
	£
At 30 November 2024:	
Current assets/(liabilities)	2,471
	2,471

19 Related party transactions

Debbie Wright is a trustee of The Greenhouse Project. The nature of the related party is that of a loan from D Wright to The Greenhouse Project. The balance owing to D Wright at 2025: £5,396 (2024: £4,396). In this year, £1000 further loan was made from D Wright.