REGISTERED CHARITY NUMBER: 1189248

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2026

for

Space2Grow

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

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for the Year Ended 31 March 2026

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Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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

Objectives and aims

The purpose of the charity is as follows:

l. The provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

2. The advancement of horticultural, healthy eating education for improving individuals condition of life and improvement of wildlife diversification in and around the land on which the charity operates.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The charity continued to deliver its wellbeing activities for the local community supported by funding from its 3 year National Lottery Community fund award, Waverley Thriving Communities fund, Surrey County Council, The Dempster Trust, Farnham and Weyside Rotary Clubs, Farnham Town Council, Waitrose Farnham and the Farnham Institute.

space2play (the forest school style stay and play for children aged 2-4) continued to grow with attendee numbers increasing. The wellbeing for teens groups continued to provide support for students struggling with EBSNA (Emotionally Based School Non Attendance).

space2grow continued to deliver free easter and summer holiday clubs for over 250 local vulnerable families. Our newest programmes Young Carers and Nurture Club continued to deliver impact for the children attending.

The charity delivered accredited parenting classes supporting over 50 local families. The garden was maintained and developed by the volunteer growing group, winning outstanding and gold awards at the National In Bloom competitions and Men in Sheds continued to deliver woodworking projects for the local community.

The Charity continued to offer the space as an outdoor learning environment for local Primary schools and worked in collaboration with local art and community groups who utilised the space. The trustees were delighted to strengthen links in our local community with relationships with a local womens refuge, South West Surrey Domestic Abuse Service and our local Home Start team.

The charity hosted its annual 'Big Lunch' involving our local community and representatives from space2grow were invited to attend Royal Garden Parties at Buckingham Palace by the Surrey Lieutenancy in recognition of their work for the local community.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189248

Principal address
The Old Vicarage
Vicarage Lane
Farnham
GU9 7PR

Trustees

Independent Examiner
Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Trustee

Independent examiner's report to the trustees of Space2Grow

I report to the charity trustees on my examination of the accounts of Space2Grow (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Mulberry FCCA

Mulberry & Co
Chartered Certified Accountants
& Chartered Tax Advisers
C/O Mulberry & Co
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD

Date: .....

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,933	107,963	154,896	109,018
Investment income	2	723	-	723	321
Total		47,656	107,963	155,619	109,339
EXPENDITURE ON					
Charitable activities					
Charitable acitivites		40,982	87,251	128,233	90,267
NET INCOME		6,674	20,712	27,386	19,072
Transfers between funds	7	(1,816)	1,816	-	-
Net movement in funds		4,858	22,528	27,386	19,072
RECONCILIATION OF FUNDS					
Total funds brought forward		39,602	13,796	53,398	34,326
TOTAL FUNDS CARRIED FORWARD		44,460	36,324	80,784	53,398

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	5	7,901	-	7,901	9,876
CURRENT ASSETS					
Cash at bank		37,039	36,324	73,363	44,002
CREDITORS					
Amounts falling due within one year	6	(480)	-	(480)	(480)
NET CURRENT ASSETS		36,559	36,324	72,883	43,522
TOTAL ASSETS LESS CURRENT LIABILITIES		44,460	36,324	80,784	53,398
NET ASSETS		44,460	36,324	80,784	53,398
FUNDS	7				
Unrestricted funds				44,460	39,602
Restricted funds				36,324	13,796
TOTAL FUNDS				80,784	53,398

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	723	321

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,315	86,703	109,018
Investment income	321	-	321
Total	22,636	86,703	109,339
EXPENDITURE ON			
Charitable activities			
Charitable acitivites	4,064	86,203	90,267
NET INCOME	18,572	500	19,072
RECONCILIATION OF FUNDS			
Total funds brought forward	21,029	13,297	34,326
TOTAL FUNDS CARRIED FORWARD	39,601	13,797	53,398

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2025 and 31 March 2026	15,489
DEPRECIATION	
At 1 April 2025	5,613
Charge for year	1,975
At 31 March 2026	7,588
NET BOOK VALUE	
At 31 March 2026	7,901
At 31 March 2025	9,876

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	480	480

7. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	39,602	6,674	(1,816)	44,460
Restricted funds				
Dempster Trust Holiday Club	-	850	-	850
Farnham Institute Charity	301	(301)	-	-
Lions Club of Farnham - Young Carers	310	(310)	-	-
Farnham Town Council - Talking Teens	2,771	(2,771)	-	-
Farnham Town Council - Holiday Club	234	(234)	-	-
The Hedgehogs Farnham - Nurture Nature Club	261	(261)	-	-
The National Lottery	8,743	(10,559)	1,816	-
Men In Sheds	341	(341)	-	-
Voluntary action sparks - Nature Club	542	(542)	-	-
Waverley BC	293	1,186	-	1,479
Community Foundation Surrey	-	4,237	-	4,237
Taining Fund	-	1,080	-	1,080
The National Lottery	-	3,437	-	3,437
The National Lottery	-	21,062	-	21,062
Waitrose	-	800	-	800
Nick Green	-	3,379	-	3,379
	13,796	20,712	1,816	36,324
TOTAL FUNDS	53,398	27,386	-	80,784

continued...

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,656	(40,982)	6,674
Restricted funds			
Dempster Trust Holiday Club	1,000	(150)	850
Farnham Institute Charity	-	(301)	(301)
Lions Club of Farnham - Nurture Nature Club	1,000	(1,000)	-
Lions Club of Farnham - Young Carers	-	(310)	(310)
Farnham Town Council - Talking Teens	-	(2,771)	(2,771)
Farnham Town Council - Holiday Club	-	(234)	(234)
The Hedgehogs Farnham - Nurture Nature Club	-	(261)	(261)
The National Lottery	(1)	(10,558)	(10,559)
Men In Sheds	(1)	(340)	(341)
Voluntary action sparks - Nature Club	1	(543)	(542)
Waverley BC	3,743	(2,557)	1,186
Community Foundation Surrey	8,819	(4,582)	4,237
Taining Fund	10,001	(8,921)	1,080
The National Lottery	37,627	(34,190)	3,437
The National Lottery	37,627	(16,565)	21,062
Waitrose	999	(199)	800
Enthuse Flower Fund	2,149	(2,149)	-
Nick Green	4,999	(1,620)	3,379
	107,963	(87,251)	20,712
TOTAL FUNDS	155,619	(128,233)	27,386

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund	21,029	18,573	39,602
Restricted funds			
Farnham Institute Charity	-	301	301
Lions Club of Farnham - Young Carers	1,210	(900)	310
Farnham Town Council - Talking Teens	1,069	1,702	2,771
Farnham Town Council - Holiday Club	-	234	234
The Hedgehogs Farnham - Nuturing Course	1,195	(1,195)	-
The Hedgehogs Farnham - Nurture Nature Club	-	261	261
The National Lottery	-	8,743	8,743
Men In Sheds	-	341	341
Voluntary action sparks - Nature Club	-	542	542
Waverley BC	-	293	293
Rotary Club of Farnham	881	(881)	-
Other	8,942	(8,942)	-
	13,297	499	13,796
TOTAL FUNDS	34,326	19,072	53,398

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	22,636	(4,063)	18,573
Restricted funds			
Dempster Trust Holiday Club	1,150	(1,150)	-
Farnham Institute Charity	3,500	(3,199)	301
Lions Club of Farnham - Nurture Nature Club	1,201	(1,201)	-
Lions Club of Farnham - Young Carers	1	(901)	(900)
Farnham Town Council - Talking Teens	6,000	(4,298)	1,702
Farnham Town Council - Holiday Club	2,587	(2,353)	234
The Hedgehogs Farnham - Nuturing Course	-	(1,195)	(1,195)
The Hedgehogs Farnham - Nurture Nature Club	1,200	(939)	261
The National Lottery	46,389	(37,646)	8,743
Men In Sheds	979	(638)	341
Voluntary action sparks - Nature Club	1,200	(658)	542
Waverley BC	19,181	(18,888)	293
Rotary Club of Farnham	(1)	(880)	(881)
Farnham Round Table	2,400	(2,400)	-
Marie-Louise James - Bridge	918	(918)	-
Other	(2)	(8,940)	(8,942)
	86,703	(86,204)	499
TOTAL FUNDS	109,339	(90,267)	19,072

continued...

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted fund	21,029	25,247	(1,816)	44,460
Restricted funds				
Dempster Trust Holiday Club	-	850	-	850
Lions Club of Farnham - Young Carers	1,210	(1,210)	-	-
Farnham Town Council - Talking Teens	1,069	(1,069)	-	-
The Hedgehogs Farnham - Nuturing Course	1,195	(1,195)	-	-
The National Lottery	-	(1,816)	1,816	-
Waverley BC	-	1,479	-	1,479
Community Foundation Surrey	-	4,237	-	4,237
Taining Fund	-	1,080	-	1,080
The National Lottery	-	3,437	-	3,437
The National Lottery	-	21,062	-	21,062
Waitrose	-	800	-	800
Nick Green	-	3,379	-	3,379
Rotary Club of Farnham	881	(881)	-	-
Other	8,942	(8,942)	-	-
	13,297	21,211	1,816	36,324
TOTAL FUNDS	34,326	46,458	-	80,784

continued...

7. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	70,292	(45,045)	25,247
Restricted funds			
Dempster Trust Holiday Club	2,150	(1,300)	850
Farnham Institute Charity	3,500	(3,500)	-
Lions Club of Farnham - Nurture Nature Club	2,201	(2,201)	-
Lions Club of Farnham - Young Carers	1	(1,211)	(1,210)
Farnham Town Council - Talking Teens	6,000	(7,069)	(1,069)
Farnham Town Council - Holiday Club	2,587	(2,587)	-
The Hedgehogs Farnham - Nuturing Course	-	(1,195)	(1,195)
The Hedgehogs Farnham - Nurture Nature Club	1,200	(1,200)	-
The National Lottery	46,388	(48,204)	(1,816)
Men In Sheds	978	(978)	-
Voluntary action sparks - Nature Club	1,201	(1,201)	-
Waverley BC	22,924	(21,445)	1,479
Community Foundation Surrey	8,819	(4,582)	4,237
Taining Fund	10,001	(8,921)	1,080
The National Lottery	37,627	(34,190)	3,437
The National Lottery	37,627	(16,565)	21,062
Waitrose	999	(199)	800
Enthuse Flower Fund	2,149	(2,149)	-
Nick Green	4,999	(1,620)	3,379
Rotary Club of Farnham	(1)	(880)	(881)
Farnham Round Table	2,400	(2,400)	-
Marie-Louise James - Bridge	918	(918)	-
Other	(2)	(8,940)	(8,942)
	194,666	(173,455)	21,211
TOTAL FUNDS	264,958	(218,500)	46,458

8. RELATED PARTY DISCLOSURES

During the period the charity received donations of £30,000 (2025: £1,099) from a Trustee.