Tatton Garden Society (CIO)

Charity No. 1194793

Trustees' Report and Unaudited Accounts

31 December 2025

Tatton Garden Society (CIO)
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 12
Detailed Statement of Financial Activities	13 to 14

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1194793

Trustees

The following trustees served during the year:

C. Bodimeade
A. Ellison
G. Holden
E. Land
D. Skidmore
S. Walker
V. Wrather

Accountants

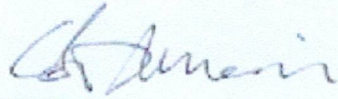
Bruce Marshall & Co Limited
Suite 11, The Old Fuel Depot
Twemlow Lane
Twemlow
Cheshire
CW4 8GJ

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



C. Bodimeade
Trustee

Independent Examiner's Report to the trustees of Tatton Garden Society (CIO)

I report to the trustees on my examination of the financial statements of Tatton Garden Society (CIO) for the year ended 31 December 2025 which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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:

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

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.

RE Moore FCA
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Twemlow
Cheshire
CW4 8GJ

Tatton Garden Society (CIO)
Statement of Financial Activities

for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	1,050	-	1,050	1,620
Investments	4	694	490	1,184	2,369
Other	5	76,902	-	76,902	59,520
Total		78,646	490	79,136	63,509
Expenditure on:					
Other	6	(76,987)	-	(76,987)	(62,239)
Total		(76,987)	-	(76,987)	(62,239)
Net gain/(loss) on investments		15,167	209	15,376	9,912
Net expenditure		(61,820)	209	(61,611)	(52,327)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(61,820)	209	(61,611)	(52,327)
Other gains and losses		-	-	-	-
Net movement in funds		16,826	699	17,525	11,182
Reconciliation of funds:					
Total funds brought forward		263,702	18,734	282,436	271,254
Total funds carried forward		280,528	19,433	299,961	282,436

Tatton Garden Society (CIO)
Balance Sheet

at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	27,778	25,332
Investments	10	253,102	238,330
		280,880	263,662
Current assets			
Debtors	11	201	74
Cash at bank and in hand		72,046	29,753
		72,247	29,827
Creditors: Amount falling due within one year	12	(53,166)	(11,053)
Net current assets		19,081	18,774
Total assets less current liabilities		299,961	282,436
Net assets excluding pension asset or liability		299,961	282,436
Total net assets		299,961	282,436
The funds of the charity			
Restricted funds		19,433	18,734
Unrestricted funds		280,528	263,702
Total Funds		299,961	282,436

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

C. Bodimeade
Trustee

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes and gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus and accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation
The Charity is exempt from tax on its charitable activities.

Freehold investment property
Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash.

Trade and other creditors
Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services
All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to charity.

2 Statement of Financial Activities – prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	1,620	-	1,620
Investments	1,799	570	2,369
Other	59,520	-	59,520
Total	62,939	570	63,509
Expenditure on:			
Other	(62,239)	-	(62,239)
Total	(62,239)	-	(62,239)
Net gains on investments	9,675	237	9,912
Net income	10,375	807	11,182
Net income before other gains/(losses)	10,375	807	11,182
Other gains and losses	-	-	-
Net movement in funds	10,375	807	11,182
Reconciliation of funds:			
Total funds brought forward	253,327	17,927	271,254
Total funds carried forward	263,702	18,734	282,436

3 Income from donations and legacies

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
Donations	1,050	-	1,050	1,620
	1,050	-	1,050	1,620

4 Income from investments

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
Investment Income/(expense)	694	490	1,184	2,369
	694	490	1,184	2,369

5 Other income

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Income from subscriptions	17,140	-	17,140	16,915
Excursions & social events	12,649	-	12,649	30,821
Gift Aid	6,091	-	6091	-
Arboretum income	14,200	-	14,200	11,281
Plant sales	406	-	406	503
Rausing Revenue	26,416	-	26,416	-
	76,902	-	76,902	59,520

6 Other expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
East Cheshire Council	8,100	-	8,100	8,215
Excursions & social events	11,230	-	11,230	27,786
Arboretum costs	19,739	-	19,739	12,941
Premises costs	100	-	100	140
Amortisation and depreciation on disposal of fixed assets	4,266	-	4,266	3,931
General administrative costs	12,852	-	12,852	8,188
Rausing Expenditure	19,704	-	19,704	-
Legal and professional costs	996	-	996	1,038
	76,987	-	76,987	62,239

7 Net expenditure before transfers

This is stated after charging:	2025 £	2024 £
Depreciation of owned fixed assets	4,266	3,931

8 Staff costs

No employee received in excess of £60,000 p.a.

9 Tangible fixed assets

	Land and Buildings	Plant and Machinery	Library	Total
	£	£	£	£
B/f	15,297	8,585	1,450	25,332
Additions	6,712	-	-	6,712
Depreciation	(2,007)	(2,259)	-	(4,266)
C/f	20,002	6,326	1,450	27,778

10 Investments

	Other investments - Listed	Other investments - Unlisted	Total
	£	£	£
Cost of revaluation			
At 1 January 2025	238,330	-	238,330
Additions	168,161	-	168,161
Revaluation	15,376	-	15,376
Disposals	(168,765)	-	(168,765)
At 31 December 2025	253,102	-	253,102
Net book values			
At 31 December 2025	253,102	-	253,102
At 31 December 2024	238,330	-	238,330

11 Debtors

	2025	2024
	£	£
Other debtors	201	74
	201	74

12 Creditors

Amounts falling due within one year

	2025	2024
	£	£
Other Creditors	50,026	1,555
Accruals	3,140	9,498
	53,166	11,053

13 **Movement in funds**

	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
Restricted funds:	£	£	£
Restricted income funds:			
Burrows Memorial Fund	490	-	490
M&G Fund	-	-	-
Total	490	-	490
Unrestricted funds:			
General funds	78,646	(76,987)	1,659
Revaluation Reserves:			
Restricted funds:	-	-	-
M&G Fund	209	-	209
Total	209	-	209
Unrestricted funds:			
Revaluation fund	15,167	-	15,167
Total	15,167	-	15,167
Total revaluation reserves	15,376	-	15,376
Total funds	94,512	(76,987)	17,525

Purposes and restrictions in relation to the funds:

Revaluation reserves:	Represent the amount by which investments exceed their historical cost.
Restricted funds	Burrows Memorial Fund

14 **Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	27,778	-	27,778
Investments	242,167	10,935	253,102
Net current assets	19,081	-	19,081
	289,961	10,935	299,961

15 **Reconciliation of net funds**

	At 1 January 2025	Cash Flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	29,753	42,293	72,046
	29,753	42,293	72,046
Net funds	29,753	42,293	72,046

Tatton Garden Society (CIO)
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	1,050	-	1,050	1,620
	1,050	-	1,050	1,620
Investments				
Investment income	694	490	1,184	2,369
	694	490	1,184	2,369
Other				
Income from subscriptions	17,140	-	17,140	16,915
Excursions & social events	12,649	-	12,649	30,821
Gift Aid Received	6,091	-	6,091	-
Arboretum income	14,200	-	14,200	11,281
Plant sales	406	-	406	503
Rausing Revenue	26,416	-	26,416	-
	76,902	-	76,902	59,520
Total income and endowments	78,646	490	79,136	63,509
Expenditure on:				
Other expenditure				
East Cheshire Council	(8,100)	-	(8,100)	(8,215)
Excursions & social events	(11,230)	-	(11,230)	(27,786)
Arboretum costs	(19,739)	-	(19,739)	(12,941)
	(39,069)	-	(39,069)	(48,942)
Premises costs				
Rent	(100)	-	(100)	(140)
	(100)	-	(100)	(140)
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	(2,007)	-	(2,007)	(1,672)
Depreciation of Plant and machinery	(2,259)	-	(2,259)	(2,259)
Depreciation of Library	-	-	-	-
General insurances	(240)	-	(240)	(236)
Information and publications	(1,926)	-	(1,926)	(334)
Rausing Expenditure	(19,704)		(19,704)	
Software, IT support and related costs	-	-	-	-
Stationery and printing	(1,046)	-	(1,046)	(1,229)
Subscriptions	(252)	-	(252)	(343)
Sundry expenses	(9,388)	-	(9,388)	(6,046)
	(36,822)	-	(36,822)	(12,119)

Tatton Garden Society (CIO)
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Legal and professional costs				
Audit/Independent	(996)	-	(996)	(1,038)
Solicitor's fees	-	-	-	-
Other legal professional	-	-	-	-
	(996)	-	(996)	(1,038)
Total expenditure – Other costs	(76,987)	-	(76,987)	(62,239)
Total expenditure				(62,239)
Net gain/(loss) on investments	15,167	209	15,376	9,912
Net expenditure	(61,820)	209	(61,611)	(54,368)
Net expenditure before other gains/(losses)	(61,820)	209	(61,611)	(54,368)
Other gains	-	-	-	-
Net movement in funds	16,826	699	17,525	11,182
Reconciliation of funds:				
Total funds brought forward	263,702	18,734	282,436	271,254
Total funds carried forward	280,528	19,433	299,961	282,436