

**Tatton Garden Society**

**Charity No. 500606**

**Trustees' Report and Unaudited Accounts**

**31 December 2021**

**Tatton Garden Society**  
**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 11
Detailed Statement of Financial Activities	12 to 13

**Tatton Garden Society**  
**Trustees Annual Report**

Tatton Garden Society

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 500606**

**Trustees**

The following Trustees served during the year:

C. Bodimeade

J. Eaton

C. Hurrell

**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. Hurrell

Trustee

13 June 2022

**Tatton Garden Society**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Tatton Garden Society**

I report to the trustees on my examination of the accounts of Tatton Garden Society for the year ended 31 December 2021 which comprise 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 accounts 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 accounts 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 accounts do not accord with those records; or
- the accounts did 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.



RE Moore  
FCA  
Bruce Marshall & Co Limited  
Suite 11, The Old Fuel Depot  
Twemlow Lane  
Twemlow  
Cheshire  
CW4 8GJ  
05 April 2022

**Tatton Garden Society**  
**Statement of Financial Activities**  
for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	Note s	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	3	566	-	566	11,233
Investments	4	1,314	469	1,783	1,437
Other	5	57,813	-	57,813	35,387
<b>Total</b>		<b>59,693</b>	<b>469</b>	<b>60,162</b>	<b>48,057</b>
<b>Expenditure on:</b>					
Other	6	52,058	-	52,058	31,136
<b>Total</b>		<b>52,058</b>	<b>-</b>	<b>52,058</b>	<b>31,136</b>
<b>Net income</b>	<b>7</b>	<b>7,635</b>	<b>469</b>	<b>8,104</b>	<b>16,921</b>
Net gain on investments		16,241	1,163	17,404	5,857
<b>Net income before other gains/(losses)</b>		<b>23,876</b>	<b>1,632</b>	<b>25,508</b>	<b>22,778</b>
<b>Other gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>23,876</b>	<b>1,632</b>	<b>25,508</b>	<b>22,778</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		263,280	15,913	279,193	256,415
<b>Total funds carried forward</b>		<b>287,156</b>	<b>17,545</b>	<b>304,701</b>	<b>279,193</b>

**Tatton Garden Society  
Balance Sheet**

at 31 December 2021

Charity No. 500606

		<b>2021</b>	<b>2020</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	9	20,524	21,740
Investments	10	242,590	225,186
		<u>263,114</u>	<u>246,926</u>
<b>Current assets</b>			
Debtors	11	12,515	3,880
Cash at bank and in hand		50,616	47,938
		<u>63,131</u>	<u>51,818</u>
<b>Creditors: Amount falling due within one year</b>	12	<u>(21,544)</u>	<u>(19,551)</u>
<b>Net current assets</b>		41,587	32,267
<b>Total assets less current liabilities</b>		304,701	279,193
<b>Net assets excluding pension asset or liability</b>		<u>304,701</u>	<u>279,193</u>
<b>Total net assets</b>		<u><u>304,701</u></u>	<u><u>279,193</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	13	17,545	15,913
		<u>17,545</u>	<u>15,913</u>
<b>Unrestricted funds</b>			
General funds	13	287,156	263,280
		<u>287,156</u>	<u>263,280</u>
<b>Total funds</b>		<u><u>304,701</u></u>	<u><u>279,193</u></u>

Approved by the trustees on 05 April 2022

And signed on their behalf by:

  
C. Hurrell

Trustee

13 June 2022

**for the year ended 31 December 2021**

**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 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 any 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 an 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.

**Tangible fixed assets and depreciation**

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

Leasehold property	5% Straight line
Fixtures and equipment	10% Straight line
Library	0% N/a

**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.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**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 on 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 management.

**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.

**2 Statement of Financial Activities - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Income and endowments from:</b>			
Donations and legacies	11,233	-	11,233
Investments	1,007	430	1,437
Other	35,387	-	35,387
<b>Total</b>	<u>47,627</u>	<u>430</u>	<u>48,057</u>
<b>Expenditure on:</b>			
Other	31,136	-	31,136
<b>Total</b>	<u>31,136</u>	<u>-</u>	<u>31,136</u>
Net gains on investments	7,681	(1,824)	5,857
<b>Net income</b>	<u>24,172</u>	<u>(1,394)</u>	<u>22,778</u>
<b>Net income before other gains/(losses)</b>	24,172	(1,394)	22,778
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>24,172</u>	<u>(1,394)</u>	<u>22,778</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	239,108	17,307	256,415
<b>Total funds carried forward</b>	<u>263,280</u>	<u>15,913</u>	<u>279,193</u>

**3 Income from donations and legacies**

	Unrestricted £	Total 2021 £	Total 2020 £
Donations	566	566	1,233
Grant	-	-	10,000
	<u>566</u>	<u>566</u>	<u>11,233</u>

**Tatton Garden Society**  
**Notes to the Accounts**

**4 Income from investments**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Investment income	1,314	469	1,783	1,437
	<u>1,314</u>	<u>469</u>	<u>1,783</u>	<u>1,437</u>

**5 Other income**

	Unrestricted	Total 2021	Total 2020
	£	£	£
Income from subscriptions	23,450	23,450	19,750
Excursions & social events	14,905	14,905	2,168
Arboretum income	19,002	19,002	13,469
Plant sales	456	456	-
	<u>57,813</u>	<u>57,813</u>	<u>35,387</u>

**6 Other expenditure**

	Unrestricted	Total 2021	Total 2020
	£	£	£
East Cheshire Council	11,865	11,865	5,405
Excursions & social events costs	13,252	13,252	1,200
Arboretum costs	7,917	7,917	14,249
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,606	1,606	1,594
General administrative costs	14,059	14,059	7,403
Legal and professional costs	3,359	3,359	1,285
	<u>52,058</u>	<u>52,058</u>	<u>31,136</u>

**7 Net income before transfers**

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,606</u>	<u>1,594</u>

**8 Staff costs**

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Land and buildings	Fixtures and equipment	Library	Total
	£	£	£	£
<b>Cost or revaluation</b>				
At 1 January 2021	31,866	28,307	1,450	61,623
Additions	-	390	-	390
At 31 December 2021	<u>31,866</u>	<u>28,697</u>	<u>1,450</u>	<u>62,013</u>
<b>Depreciation and impairment</b>				
At 1 January 2021	11,576	28,307	-	39,883
Depreciation charge for the year	1,593	13	-	1,606
At 31 December 2021	<u>13,169</u>	<u>28,320</u>	<u>-</u>	<u>41,489</u>
<b>Net book values</b>				
At 31 December 2021	<u>18,697</u>	<u>377</u>	<u>1,450</u>	<u>20,524</u>
At 31 December 2020	<u>20,290</u>	<u>-</u>	<u>1,450</u>	<u>21,740</u>

10 Investments

	Other investments- Restricted funds	Other investments- Unrestricted funds	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 January 2021	8,688	216,498	225,186
Revaluation	1,163	16,241	17,404
At 31 December 2021	<u>9,851</u>	<u>232,739</u>	<u>242,590</u>
<b>Net book values</b>			
At 31 December 2021	<u>9,851</u>	<u>232,739</u>	<u>242,590</u>
At 31 December 2020	<u>8,688</u>	<u>216,498</u>	<u>225,186</u>

11 Debtors

	2021	2020
	£	£
Other debtors	12,515	3,880
	<u>12,515</u>	<u>3,880</u>

12 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	7,601	9,241
Accruals and deferred income	13,943	10,310
	<u>21,544</u>	<u>19,551</u>

**Tatton Garden Society**  
**Notes to the Accounts**

**13 Movement in funds**

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	Investment Revaluation £	At 31 December 2021 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Burrows Memorial Fund	15,913	469	-	1,163	17,545
<i>Total</i>	<u>15,913</u>	<u>469</u>	<u>-</u>	<u>1,163</u>	<u>17,545</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	263,280	59,693	(52,058)	16,241	287,156
<b>Revaluation Reserves:</b>					
<b>Total funds</b>	<u>279,193</u>	<u>60,162</u>	<u>(52,058)</u>	<u>17,404</u>	<u>304,701</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Burrows Memorial Fund

**14 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	20,524	-	20,524
Investments	232,739	9,851	242,590
Net current assets	41,667	(80)	41,587
	<u>294,930</u>	<u>9,771</u>	<u>304,701</u>

**15 Reconciliation of net cash**

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	47,938	2,678	50,616
	<u>47,938</u>	<u>2,678</u>	<u>50,616</u>
Net debt	<u>47,938</u>	<u>2,678</u>	<u>50,616</u>

**16 Subsequent events**

Under the terms of a Statutory Declaration dated 21 December 2021, on 1 January 2022, the Trustees agreed to transfer all of the assets and liabilities of Tatton Garden Society (Charity No. 500606) to a newly incorporated Charitable Incorporated Organisation registered under the name of Tatton Garden Society (Charity No. 1194793).

**Tatton Garden Society**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2021**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>				
<b>Donations and legacies</b>				
Donations	566	-	566	1,233
Grant	-	-	-	10,000
	<u>566</u>	<u>-</u>	<u>566</u>	<u>11,233</u>
<b>Investments</b>				
Investment income	1,314	469	1,783	1,437
	<u>1,314</u>	<u>469</u>	<u>1,783</u>	<u>1,437</u>
<b>Other</b>				
Income from subscriptions	23,450	-	23,450	19,750
Excursions & social events	14,905	-	14,905	2,168
Arboretum income	19,002	-	19,002	13,469
Plant sales	456	-	456	-
	<u>57,813</u>	<u>-</u>	<u>57,813</u>	<u>35,387</u>
<b>Total income and endowments</b>	<b>59,693</b>	<b>469</b>	<b>60,162</b>	<b>48,057</b>
<b>Expenditure on:</b>				
<b>Other expenditure</b>				
East Cheshire Council	11,865	-	11,865	5,405
Excursions & social events costs	13,252	-	13,252	1,200
Arboretum costs	7,917	-	7,917	14,249
	<u>33,034</u>	<u>-</u>	<u>33,034</u>	<u>20,854</u>
<b>General administrative costs, including depreciation and amortisation</b>				
Depreciation of land and buildings	1,593	-	1,593	1,594
Depreciation of Fixtures and equipment	13	-	13	-
General insurances	225	-	225	180
Marketing	4,031	-	4,031	709
Postage and couriers	472	-	472	226
Subscriptions	270	-	270	327
General costs/sundry expenses	9,061	-	9,061	5,961
	<u>15,665</u>	<u>-</u>	<u>15,665</u>	<u>8,997</u>
<b>Legal and professional costs</b>				
Audit/Independent examination fees	400	-	400	216
Accountancy and bookkeeping	-	-	-	185
Other legal and professional costs	2,959	-	2,959	884

**Tatton Garden Society**  
**Detailed Statement of Financial Activities**

	3,359	-	3,359	1,285
<b>Total of expenditure of other costs</b>	<b>52,058</b>	<b>-</b>	<b>52,058</b>	<b>31,136</b>
<b>Total expenditure</b>	<b>52,058</b>	<b>-</b>	<b>52,058</b>	<b>31,136</b>
Net gains on investments	-	-	-	5,857
<b>Net income</b>	<b>7,635</b>	<b>469</b>	<b>8,104</b>	<b>22,778</b>
Net gains on investments	16,241	1,163	17,404	-
<b>Net income before other gains/(losses)</b>	<b>23,876</b>	<b>1,632</b>	<b>25,508</b>	<b>22,778</b>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<b>23,876</b>	<b>1,632</b>	<b>25,508</b>	<b>22,778</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	263,280	15,913	279,193	256,415
<b>Total funds carried forward</b>	<b>287,156</b>	<b>17,545</b>	<b>304,701</b>	<b>279,193</b>