

Charity number: 1145378
Company number: 07834721

Whickham Hermitage Community Garden Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the period ended 31 December 2016

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Whickham Hermitage Community Garden Ltd
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6 -
Notes to the financial statements	7 - 9

Whickham Hermitage Community Garden Ltd
(A company limited by guarantee)

Legal and administrative information

Charity number 1145378

Company registration number 07834721

Registered office 27 Foxhills Covert
Whickham
Newcastle upon Tyne
NE16 5TN

Trustees C W Mears
G R Haley
D Peacock
I Watson
J Gibbon

Secretary M Glover Resigned 10 January 2016
S Peacock Appointed 10 January 2016

Accountants J E Freeman
58 Durham Road
Birtley
Co Durham
DH3 2QJ

Bankers Lloyds Bank
44 Front Street
Whickham
Newcastle upon Tyne
NE16 4DS

Whickham Hermitage Community Garden Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the period ended 31 December 2016

The trustees present their report and the financial statements for the period ended 31 December 2016. The trustees, who are also directors of Whickham Hermitage Community Garden Ltd for the purposes of company law and who served during the period and up to the date of this report are set out on page 1.

Structure, governance and management

This charity is constituted as a company limited by guarantee and with charitable status. It is governed by its memorandum and articles of association and was thus formed in November 11. The company has five directors and a secretary. It is also supported by over 20 volunteer workers with variable involvement.

Apart from statutory requirements, no formal training is given to the directors as they are recruited with the skills required for their various functions.

The directors and volunteers meet on a regular basis when policy decisions are made, and day to day matters are discussed and ratified.

Objectives and activities

The charity runs a community cafe in Whickham near Newcastle upon Tyne. The volunteers have rescued what was a ruinous garden and turned it into a place of beauty and tranquility open to the public 360 days a year.

The initial objective was to renovate the garden. This has been achieved.

The second objective was to establish a source of income to ensure the garden's survival. This is ongoing.

Financial review

The incoming resources were £15,543 and the outgoing resources were £18,700 leaving a deficit to reserves of £3,157. This deficit can be attributed to the investment in CCTV and computers during the year.

Investment Policy

The charity has a strict policy of obtaining required funds before embarking on any major projects, consequently it does not incur debt.

Public Benefit

We have taken due regard to the guidance on public benefit published by the Charities Commission.

Whickham Hermitage Community Garden Ltd
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Report of the trustees (incorporating the directors' report)
for the period ended 31 December 2016

Statement of trustees' responsibilities

The trustees (who are also directors of Whickham Hermitage Community Garden Ltd for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



S Peacock
Secretary

Whickham Hermitage Community Garden Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of

I report on the accounts of for the period ended 31 December 2016 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145(5)(b) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

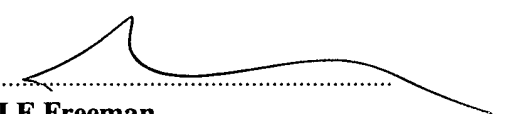
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J E Freeman

Chartered Certified Accountant

Independent examiner

27 Durham Road

Birtley

Co Durham

DH3 2QG

Whickham Hermitage Community Garden Ltd
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Statement of financial activities (incorporating the income and expenditure account)

For the period ended 31 December 2016

	Unrestricted funds £	2016 Total £	2015 Total £
Notes			
Incoming resources			
Incoming resources from generating funds:			
Donations and Gift Aid	15,543	15,543	20,458
Total incoming resources	<u>15,543</u>	<u>15,543</u>	<u>20,458</u>
Resources expended			
Costs of generating funds:			
Deficit on Cafe	9,397	9,397	10,888
Equipment cost	8,528	8,528	363
Other costs	775	775	1,269
Total resources expended	<u>18,700</u>	<u>18,700</u>	<u>12,520</u>
Net incoming/(outgoing) resources for the period /			
Net income/(expenditure) for the period	(3,157)	(3,157)	7,938
Total funds brought forward	<u>22,606</u>	<u>22,606</u>	<u>14,668</u>
Total funds carried forward	<u>19,449</u>	<u>19,449</u>	<u>22,606</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Whickham Hermitage Community Garden Ltd
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Balance sheet
as at 31 December 2016

	Notes	2016 £	2015 £
Current assets			
Stocks		150	50
Debtors		573	563
Cash at bank and in hand		18,726	21,993
		<u>19,449</u>	<u>22,606</u>
Net current assets		19,449	22,606
Net assets		<u>19,449</u>	<u>22,606</u>
Funds	4		
Unrestricted income funds		19,449	22,606
Total funds		<u>19,449</u>	<u>22,606</u>

For the year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

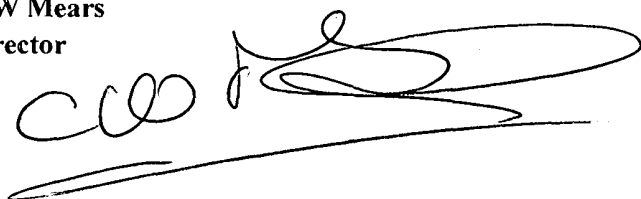
Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 board on and signed on its behalf by

C W Mears
Director



The notes on pages 7 to 9 form an integral part of these financial statements.

Whickham Hermitage Community Garden Ltd
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Notes to financial statements
for the period ended 31 December 2016

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and the preceding period.

1.1. Basis of accounting

The accounts (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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Whickham Hermitage Community Garden Limited meets the definition of a public benefit entity under FRS 102.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

1.2. Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of executive and support costs.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Whickham Hermitage Community Garden Ltd
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Notes to financial statements
for the period ended 31 December 2016

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Employees

Employment costs

	2016 £	2015 £
Wages and salaries	7,280	9,984
No employee received emoluments of more than £60,000 (2014 : None).		

3. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

4. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2016 as represented by:		
Current assets	19,449	19,449
	<u>19,449</u>	<u>19,449</u>

5. Unrestricted funds

	At 1 January 2015 £	Incoming resources £	Outgoing resources £	At 31 December 2016 £
Unrestricted Fund	22,606	15,543	(18,700)	19,449
	<u>22,606</u>	<u>15,543</u>	<u>(18,700)</u>	<u>19,449</u>

Whickham Hermitage Community Garden Ltd
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Notes to financial statements
for the period ended 31 December 2016

6. Controlling interest

The charitable company is controlled by its directors/trustees.

7. Company limited by guarantee

Whickham Hermitage Community Garden Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

8. Transition to FRS 102

These are the first that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of net incoming resources for the year

No transitional adjustments were required.

Whickham Hermitage Community Garden Ltd
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The following pages do not form part of the statutory accounts.

Whickham Hermitage Community Garden Ltd
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Detailed statement of financial activities

For the period ended 31 December 2016

	2016		2015	
	£	£	£	£
Incoming resources				
Donations		13,867		18,837
Fundraising		1,677		339
Gift Aid		-		1,142
Coffee Shop sales		8,862		10,647
Plant & pen sales		-		140
		24,406		31,105
Cost of Sales				
Coffee shop purchases	5,691		6,611	
Coffee shop wages	7,280		9,984	
		12,971		16,595
		11,435		14,510
Expenses				
Equipment costs	8,528		363	
Water	68		71	
Light & heat	1,320		1,508	
Maintenance	138		138	
Insurance	850		942	
Cleaning	-		426	
Stationery and printing	160		223	
Plants	584		184	
Travelling	2,085		819	
Christmas event	-		984	
Sundry	123		30	
Telephone	736		823	
Website	-		61	
		14,592		6,572
Net incoming/(outgoing) resources for the period		<u>(3,157)</u>		<u>7,938</u>