HELMSLEY WALLED GARDEN LIMITED

England & Wales · Charity number 1074448

Details

Status	Registered
Legal form	Charitable company
Company number	03285642
Registered	1999-03-01
Register	View on the Charity Commission register

Contact

Address	Cleveland Way Helmsley York YO62 5AH
Phone	01439771427
Email	info@helmsleywalledgarden.org.uk
Website	www.helmsleywalledgarden.org.uk

Activities

Objects: To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture through the development and maintenance of an historic walled garden, providing a supportive therapeutic space for volunteers and enhancing the physical and emotional health and wellbeing of everyone who uses and visits the garden.

Activities: Restoration and preservation of 5 acre walled garden.Horticultural education and training, particularly for young persons and those with learning or physical disabilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Downloaded from opencharities.uk/ew/1074448

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£372,808	£370,750	-	-
2023-11-30	£302,447	£293,483	-	-
2022-11-30	£300,574	£320,227	-	-
2021-11-30	£291,072	£218,459	-	-
2020-11-30	£229,281	£162,238	-	-

Trustees

Name	Role	Appointed
Claire Louise Lawton		2019-10-17
DAVID BREWSTER		2019-07-02
Estelle Hook		2023-07-13
Nicola Saunders		2023-07-13
Stephen Barstow		2019-07-02
Valerie Aston		2022-06-09

Downloaded from opencharities.uk/ew/1074448

HELMSLEY WALLED GARDEN LIMITED

England & Wales - Charity number 1074448

Accounts

Company registration number: 03285642
Charity registration number: 1074448

Helmsley Walled Garden Limited

(A company limited by guarantee)

Annual Report and Financial Statements
For the year ended 30 November 2024

Helmsley Walled Garden

A beautiful garden changing lives

Table of Contents

Reference and Administrative Details	1
Trustees' Report	1
Independent Examiner's Report	10
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14-26

Helmsley Walled Garden Limited
Year ended 30 November 2024

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2024.

Reference and administrative details

Trustees

C L Lawton & J A Batty (Joint Chairs)
J A Batty (Treasurer)
V Aston
S Barstow
D Brewster
E Hook
N Saunders
N Holroyd (resigned 25th July 2024)
A Roberts (resigned 27th August 2024)

Company registration number: 03285642

Charity registration number: 1074448

Registered office
Helmsley Walled Garden
Cleveland Way
Helmsley
York
YO62 5AH

Objectives and Activities

Our Charitable objects are contained within the Articles of Association as approved by the Charities Commission and filed at Companies House and they are as follows;

"To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture through the development and maintenance of an historic walled garden, providing a supportive therapeutic space for volunteers and enhancing the physical and emotional health and wellbeing of everyone who uses and visits the garden." To this end, Helmsley Walled Garden continues to realise the vision of its founder, Alison Ticehurst, supporting its community through horticulture.

The Trustees can confirm that the charity's activities are conducted in accordance with the requirements of Section 4 of the Charities Act 2011 and the fulfilment of the Public Benefit provision and guidance published by the Charity Commission for England and Wales. Regular Board Meetings are conducted throughout the year, combining face to face meetings with the use of Zoom and/or Teams. The Board meet once each year for an Away Day to focus on strategic planning, finance and the sustainable growth of the organisation.

Structure, governance and management

Changes to the Board of Trustees were the resignations of the Chair, Nick Holroyd and of Trustee, Andy Roberts. Claire Lawton and John Batty were appointed Joint Chairs on the 25th July 2024, with unanimous trustee and Members' support.

Structure, governance and management (continued)

The Board continues to maintain the ability to appoint specific groups where a need is identified. Going forward, a new Fundraising Group, consisting of Trustees and the Executive Director will be overseeing our future fundraising activity regarding the need to develop and maintain our buildings and garden.

The Board works closely with the Executive Director to agree strategic planning, discuss any issues that may arise, consider new projects and any operational developments for the garden. It is the role of the Executive Director to ensure that the Board remains fully informed of all activities in the garden.

We are a Charitable Company, limited by guarantee with a voting membership. Our current group of Members have voting rights at the Annual General Meeting and are responsible for receiving and adopting the Annual Report and Financial Statement as well as confirming the appointment of new Trustees.

Our constitution also provides for the appointment of Garden Ambassadors. This is an honorary role for those people who are judged to have made a notable contribution to the Garden. The role allows them to attend garden events by invitation and to help promote the garden as a therapeutic space. We currently have 12 Garden Ambassadors.

Recruitment and appointment of Trustees

Succession planning is an ongoing activity, and the recruitment processes we use will continue to be reviewed and updated so that we attract potential Trustees from as diverse a range of backgrounds and experience as possible. In particular, we shall continue to work towards ensuring the best possible balance of gender, ethnicity, disability and age. All Trustees have a role description and participate in a regular review of their contribution to the Garden and the effectiveness of the Board.

Trustees (who are also Board members), are appointed for a period of nine years, thereby ensuring rotation and succession. The skill mix of Board members reflects the main priorities of the Garden as identified in the Business Plan.

A profile of our staff and Board members can be found on our website.
www.helmsleywalledgarden.org

Staff

Further to a new staffing structure, proposed by the Executive Director in October 2024, the garden now employs 9 members of staff, equating to 5 full time posts, the most recent appointment being a new Garden Manager in March 2025.

This new structure will enable the Executive Director to have a more focused role and work more effectively with the Trustees to run the charity. Our four volunteer coordinators support a team of over 100 volunteers and now report directly to the Garden Manager. In addition, we appointed two new part-time temporary kiosk posts to alleviate the pressure on the shop and kiosk staff during the increasingly busy summer months. A new staff-room has been provided through the addition of a garden room adjacent to the polytunnel where staff are able to take breaks in private. This space also gives the opportunity to have staff meetings and more informal social interaction, both of which are becoming increasingly important with a growing team.

Staff (continued)

One part time and one full time post are currently fully funded and the plan, going forward, is to establish continuation funding for our volunteer coordinator and volunteer development worker roles.

The Garden in 2024

The Garden continues to be developed to a very high standard whilst maintaining delivery of benefit to our local community. We continue to recognise the issues caused by climate change and to do as much as possible to minimise its carbon footprint and enhance biodiversity. We regularly update and improve our activities to ensure we conform to the most recent recommendations in achieving this goal.

New areas for 2024 included the recreation of our Silver Gilt award winning alpine garden from Harrogate Spring Flower Show and ever-changing annual planting in our cutting garden. Our plant propagation area is developing well with around 60 different types of perennials for sale to our visitors. A new informative labelling system is now in place to ensure that our own plants are presented as professionally as possible, and this has been quickly mastered and employed by our garden staff.

The Garden is now home to two National Plant Collections, namely Rosebud Pelargoniums and the North Yorkshire Apple Collection. Both collections will continue to be maintained and developed by our volunteers, working with our staff, and are of great interest to our visitors.

In the Spring of 2024, we offered free tours of the garden, run by some of our volunteers. These have proved extremely popular with visitors, and we have extended this to two tours per month, on a Wednesday and a Saturday.

The Garden remains a very popular RHS partner garden, with RHS members visiting for free on a Wednesday and for the whole of the month of October. Tour operators are continuing to return following the pandemic in 2020/2021 and our group bookings are steadily increasing as the popularity of the Garden grows. The Garden was visited in May 2024 by Dan Walker and Helen Skelton and was featured in their 'Yorkshire Walks' program later in the year.

We work closely with other local gardens and attractions, and have a positive reciprocal arrangement with the Yorkshire Arboretum, whereby our staff and volunteers are able to visit free when the arboretum is open.

Our Volunteers

Our volunteers are crucial to the work we do and benefit from the support of our charity.

This continues to be the mission of the garden and we have supported over 100 volunteers with 12 new volunteers joining us during 2024. We currently have a waiting list of 13 additional volunteers who are keen to join the garden which is frequently re-visited and volunteers recruited from the list whenever possible.

We run six 3-hour volunteering sessions every week, with an average of 12 volunteers attending every session. Our newly introduced propagation session, on a Wednesday afternoon, is now running extremely well and we are seeing an extremely positive impact of the project on some of our more vulnerable volunteers. The project, 'Learning to Grow', is linked to our National Community Lottery Award and we are continuing to recruit new volunteers on to the programme.

Our Volunteers (continued)

Two of our existing volunteers have been given the opportunity to be involved in our garden traineeship, employed by the garden 6 hours per week, to gain further experience and build confidence. This initiative will run until 2027, giving one more volunteer the chance to work at the garden in our Learning to Grow project. A new, recently added, Friday afternoon session has allowed us to bring in volunteers from our waiting list and we are in the process of developing a new Therapeutic Horticulture course on a Tuesday afternoon.

We run regular social events for volunteers, particularly in the Winter months, and all volunteers have been given the opportunity to purchase our new uniform at cost price. There is a real sense of camaraderie and community within our volunteering groups with volunteers arranging social events amongst themselves and working together as teams. This was clearly evident with the execution of the Harrogate Show Garden. Volunteers were able to work together on a demanding and time sensitive project, achieving a very high standard of presentation at the show.

Funding and awards

In December 2023 we were successful in being awarded Community Lottery funding for our project, 'Learning to Grow'. The funding itself is for three years, paying for one four days per week post, our garden traineeship, a percentage of overheads and a range of equipment. The funding supports our Wednesday afternoon session, working with our more vulnerable volunteers on a series of educational and challenging propagation techniques. The plants propagated from these sessions are consequently sold to our visitors with a label that emphasizes the work we do in our community. Ultimately the revenue from these activities will sustain one member of staff beyond the three years of the funded programme.

Other funding throughout the year includes The D'Oyly Carte Charitable Trust for a pilot project that preceded 'Learning to Grow' and funding from Ryedale District Council for the 'Beyond the Secret Garden' project - the development of our soft fruit area in the garden. Helmsley Town Council and North York Moors Parks Authority continue to support the Garden with funding towards workshops and, more recently, towards the design and manufacture of new interpretation boards.

The Garden was delighted to have been successful in achieving a King's Award for Voluntary Service in 2024 and recently welcomed the Lord Lieutenant for North Yorkshire, Jo Ropner, to the garden for an awards ceremony with our volunteers. This award is a significant milestone for the garden and an important recognition for our funders and stakeholders of the extremely high standards we meet in terms of volunteer support and development.

The Garden continues to attain an excellent standard in our 'Visit England' assessment made annually at the start of the season. Upholding a score of 85% overall, many of the areas mentioned, for example the welcome visitors receive and the presentation of our shop, are seeing scores of 90% or more.

Kiosk, shop & visitors

We are a significant tourist attraction in the North York Moors and Ryedale area and, together with our partners at the Vine House Café, we attract visitors from far afield aided by welcome publicity at national and local level in the media. 2024 proved to be an extremely busy year, with around 23,000 visitors during the season.

Kiosk, shop & visitors (continued)

Installed in January, our new Vennersys ticketing system is proving to be extremely useful in processing both day tickets and passes for visitors. Our new annual pass, which can also be purchased online, has proved to be very popular, although a good number of visitors do continue to buy day tickets.

We have had a number of events throughout the year, including our Easter Trail and Willow Weaving workshops that continue to be very popular with our visitors. Although not a high revenue generator in themselves, the workshops, events and exhibitions we facilitate, encourage new visitors to the Garden and increased spending in our shop and plant centre.

The garden shop continues to be busy throughout the season, selling a large number of plants and attractive local gifts and produce. There are indications at the start of 2025 that our sales, ticket entry and memberships continue to grow steadily, keeping pace with rising overhead costs for the organisation.

Our Buildings

Some remedial repairs and decorative work have been carried out on both the garden bothy building and café toilets. The garden is now linked to the mains sewage system which has solved many of the problems caused by the original old septic tank.

We continue to develop our plans for the entrance, shop and Orchard House areas of the garden, with a view to seeking planning permission in 2025. This will be for an extension of the shop and offices and complete refurbishment of the glass house, providing better facilities for both staff and volunteers.

Our favourable financial position has enabled us to set aside funds in a Designated Reserve as security against future commitments and the need to regularly maintain and repaint our glasshouses and other buildings.

Working with our Local Community

In addition to supporting our volunteers (many of whom live locally), we also provide 20 low cost potager plots made available to Helmsley residents to grow their own vegetables.

The Garden continues to work closely with Helmsley Arts Centre, Countryside Learning, Ryedale Special Families and a number of other local charities. Welburn School continue to bring a small group of students to the Garden weekly during term time. Countryside Learning regularly bring local primary schools to the Garden to enjoy outdoor activities during term time – a further four outdoor lessons are planned for 2025.

We hold two free event days annually and a number of reduced entry community days which have proved to be extremely popular.

Financial Review

Helmsley Walled Garden's Income derives from a range of sources. Grants do form a proportion of our income, but primarily, this is derived from the Entrance fees into the Garden as well as the sales of the plants, many of which we have home- propagated and our Garden shop which stocks an attractive range of quality products, with appeal to the full spectrum of our visitor demographic.

Financial Review (continued)

The results for this financial year show our total income from all sources increased to £372,808 compared to £302,447 in 2023 with an overall surplus of £2,058 (2023: £8,964).

Despite the poor weather over the Summer months, the numbers visiting the garden remained robust during the period, bolstered by the introduction of the Annual Pass for entry into the Garden as well as the widening scope and appeal of the Garden as a visitor destination through the continued collaborative marketing through multiple media channels.

The accessibility of the Shop, with its widening range of attractive stock and plants without the requirement to enter the garden has continued to increase its sales year on year too, with income increasing to £77,839 from £68,147 in 2023. The hosting of one-off events in the Garden in the year, including a Winter pre-Christmas opening have contributed to the additional sales income in this financial period.

The level of admission fees continues to be constrained by competition from other attractions in the vicinity; they are reviewed keenly on an annual basis in line with gardens of a similar size and quality to ensure we continue to remain attractive to visitors, feeling that they are still getting value for money from every visit that they make to the garden with a constant watching brief by the Trustees of the impact that the cost of living crisis in the economy is having on household disposable income and the risks associated with this for the overall income of the garden.

Our continued close symbiotic relationship with the Vine House Café and its proximity to the garden, undoubtedly continues to enhance the overall visitor experience.

During the year, the Trustees have Designated a further £10,000 (2023: £20,000) from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets. The balance in this Designated Fund at the end of the financial year was £82,218 compared to £95,095 in 2023. Note 18 on page 24 provides additional information of this designated purpose and the utilisation of funds in this reserve during the financial year on its designated purpose.

At the Balance sheet date, the Total Funds of the Charity were £324,954 compared to £322,896 in the previous financial year Charity; of these, the Unrestricted Funds were £223,079 compared to £229,314 at the end of the prior year. These are funds which are expendable at the Trustee's discretion in furtherance of the objects or administration of the Charity.

Almost all of our operating costs are covered by income from our Friends and visitors to the Garden, corresponding Gift Aid to this revenue, sales from the shop and plants and rental income from the café and the Garden with the remainder of any income from gifts, bequests, and grant funding.

Our financial model continues to be rigorously evaluated to ensure that the financial well-being of the Charity and the solidity of its current level of resources are sustained and operationally maintainable for the future.

Reserves Policy

The aim of our Reserves Policy is to;

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income resulting from adverse period of weather or other unforeseen circumstances

Reserves Policy (Continued)

To achieve these aims, the charity looks to hold reserves of a minimum of five months running costs at the end of our accounting year in November. Seeking to build additional income streams through the winter months, we would also look to achieve a financial safety net at the start of the season in March of a further three months running costs into the summer.

Helmsley Walled Garden, in addition to being a popular tourist destination during the summer months, is an essential resource for its nearby community. It is imperative that we retain enough reserves from our summer visitors through these months to support the ongoing work of our volunteers in the winter months. Not only do we need to cover the costs of our staff to support volunteers through the winter, but we also have expenses, garden tools and materials that continue to be ongoing costs for us from November through to March with limited visitor income. Our position, financially, highlights the fact that Helmsley Walled Garden exists through our volunteers – the garden itself providing solace and therapeutic activity for those individuals 11 months of the year.

In addition to the picture we see in November, we also look to hold a balance in the Spring that enables us to ensure the purchase of stock for our shop and plant sales, the replanting and restoration of some areas of the garden on an annual basis and the supply of new tools and equipment for our volunteers if required. The revenue from our visitor sales fluctuates greatly due to weather conditions throughout the summer months and, although our visitor numbers (and consequently revenue) may be greatly reduced by poor weather, our volunteers continue to enjoy their activities in the garden in even the inclement weather of an English Spring.

To enable the charity to achieve its objectives, we continue in our endeavour to maintain at least £141,000 of Unrestricted reserves. Our performance in this financial year has once again been reassuringly positive and these currently stand at £223,079, being the combined sum of General and Designated funds.

Total funds at the year-end amount to £324,954 (2023: £322,896) of which £101,875 (2023: £93,582) is Restricted and can only be used for particular restricted purposes as stipulated by the donors. The assets and liabilities attributable to the various funds are shown in note 18 and 19 which also describe the various funds of the Charity.

The Trustees are mindful that to meet our existing and ongoing obligations for the next financial year, new income streams projects and funding will continue to be vital to ensure our sustainability and our ability to service our community, members and the wider public with what the garden offers. Our primary focus continues to be an unwavering endeavour to sustain the reserves in excess of the minimum operational level set.

The Board of Trustees continually review the above criteria with reference to the charity's Annual Plan and evaluate their strategy and target level of free reserves to meet these requirements.

Plans for Future Periods

The Garden is in a strong financial position as a result of the hard work and commitment of our staff, volunteers and trustees. The comments we receive from our visitors about the Garden continue to be complimentary. We have significant building repairs to consider and have ambitious plans for the development of the garden entrance, and the Orchard House to create a space to enhance our visitor experience and the wellbeing of our volunteers. We have recognised the need to ensure that we have sufficient staff resources in place to support our volunteers and ensure the smooth running of the Garden.

Helmsley Walled Garden Limited
Year ended 30 November 2024

The financial statements have been delivered in accordance with the special provisions relating to companies subject to the small companies regime.

The annual report was approved by the trustees of the charity on 31.07.25 and signed on its behalf by:

C Lawton & J Batty
Chairs - Helmsley Walled Garden Trustees

Statement of trustees' responsibilities

The trustees (who are also directors of Helmsley Walled Garden Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Independent examiner's report to the trustees of Helmsley Walled Garden Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Basis of independent examiner's report

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Helmsley Walled Garden Limited
Year ended 30 November 2024

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.

Signed:

Saffery LLP

Sally Appleton
ICAEW
Saffery LLP
10 Wellington Place
Leeds
LS1 4AP

14 August 2025

Helmsley Walled Garden Limited
Year ended 30 November 2024

Statement of Financial Activities for the Year Ended 30 November 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	30,331	-	30,331	29,113
Charitable activities	4	264,659	39,000	303,659	235,326
Investment income	5	2,480	-	2,480	494
Other income	6	36,338	-	36,338	37,514
Other trading activities		-	-	-	-
Total income		333,808	39,000	372,808	302,447
Expenditure on:					
Raising funds		(1,020)	-	(1,020)	(3,872)
Charitable activities	8	(328,771)	(29,851)	(358,622)	(278,643)
Governance costs	10	(11,108)	-	(11,108)	(10,968)
Total expenditure		(340,899)	(29,851)	(370,750)	(293,483)
Net income/(expenditure)		(7,091)	9,149	2,058	8,964
Transfer between funds		856	(856)	-	-
Net movement in funds		(6,235)	8,293	2,058	8,964
Reconciliation of funds					
Total funds brought forward		229,314	93,582	322,896	313,932
Total funds carried forward	18	223,079	101,875	324,954	322,896

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 18.

Helmsley Walled Garden Limited
Year ended 30 November 2024

(Registration number: 03285642)

Balance Sheet as at 30 November 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	103,527	101,752
		103,527	101,752
Current assets			
Stocks	14	25,629	35,259
Debtors	15	13,286	7,500
Cash at bank and in hand		241,644	232,740
		280,559	275,499
Creditors: Amounts falling due within one year	16	(30,432)	(20,236)
Net current assets		250,127	255,263
Total assets less current liabilities		353,654	357,015
Creditors: Amounts falling due after more than one year	17	(28,700)	(34,119)
Net assets		324,954	322,896
Funds of the Charity:			
Restricted funds	18	101,875	93,582
Unrestricted funds	18		
General		140,861	134,219
Designated		82,218	95,095
Total funds		324,954	322,896

For the year ended 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 of the Companies Act 2006.

The trustees acknowledge 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 on pages 14 to 26 were approved by the Trustees, authorised for issue on 31 July 2025 and signed on their behalf by:

C Lawton
Trustee

J Batty
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2024

1. Charity status

The charity is a charity limited by guarantee, registered in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The 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 2019) and the Companies Act 2006.

Basis of preparation

Helmsley Walled Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are drawn up on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

In assessing the lasting impact of financial pressures brought about by rising inflation and consequent price increases as well as the scheduled increase in Employers National Insurance alongside the National economic Cost of Living Crisis, the trustees have considered all the matters described in the Trustees' Report when making this evaluation.

The charity substantially relies on income from its members, Friends for Life, visitors to the Garden and associated income from its plant and shop sales along with rental income from the café on site as well as the hire of the garden for outdoor events.

The Trustees continue to maintain a constant watching brief on the Charity's cash flow and budget predictions with financial projections updated quarterly and reforecasts fine-tuned on alternative assumptions to evaluate the predicted outcomes, and these reviewed at Trustee meetings.

New income streams are continually being evaluated and pursued to balance against any future disruptions to the normality of the usual trading pattern and cycle to strengthen the Unrestricted Reserves and boost the Charity's resilience.

The Trustees forecasts indicate that the Charity will be able to maintain liquidity for a period of at least one year following the date of signing these financial statements and sustain its operational

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

existence during the next 12 months and accordingly, the Charity accounts are appropriately prepared under the going concern basis..

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest income is recognised as it is received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the Trusts activities. The breakdown of these support costs is set out in note 8.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit or independent exam, strategic management and trustees' meetings and reimbursed expenses.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Within the other debtor balance in the accounts there is amounts held in relation to development costs that are yet to be capitalised. These are to be included within the tangible fixed asset balance once development has started.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings and Glasshouses	straight line over the remaining useful life of the lease
Plant & equipment	15% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	3 years straight line

Plant & equipment, fixtures and fittings and computer equipment are all included within Fixtures and Fittings in note 12.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3. Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and legacies	10,000	-	10,000	200
Donations from individuals	20,331	-	20,331	28,913
	30,331	-	30,331	29,113

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2024
	£	£	£
Entrance fee	142,929	-	142,929
Garden and shop sales	77,839	-	77,839
Grant	-	39,000	39,000
Other	43,891	-	43,891
	264,659	39,000	303,659

Included within restricted fund grant income is £39,000 from the National Lottery Community Fund.

Income from charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Entrance fee	127,714	-	127,714
Garden and shop sales	68,147	-	68,147
Grant	-	6,900	6,900
Other	32,565	-	32,565
	228,426	6,900	235,326

Included within restricted fund grant income is £4,000 from The D'Oyly Carte Charitable Trust for the 'Plants, People and Possibilities' project, £2,500 from Ryedale District Council for the 'Beyond the Secret Garden' project and £400 from Helmsley Town Council for 'Willow Weaving'.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

5. Investment income

Unrestricted funds	2024	2023
	£	£
Interest receivable on bank deposits	2,480	494
	2,480	494

6. Other income

	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Rental income	22,643	-	22,643	22,343
Gift Aid tax reclaimed	13,695	-	13,695	15,171
	36,338	-	36,338	37,514

7. Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2024
	£	£	£
Garden and shop cost of sales	48,742	-	48,742
Wages and salaries	160,887	18,557	179,444
Staff pensions	3,361	194	3,555
Repairs and renewals	46,387	-	46,387
Support costs (see note 8)	64,018	7,000	71,018
Depreciation and impairment	3,608	4,100	7,708
Loss on disposal of tangible fixed assets	1,768	-	1,768
	328,771	29,851	358,622

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Expenditure on charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Garden and shop cost of sales	44,332	-	44,332
Wages and salaries	136,973	9,000	145,973
Staff pensions	2,930	-	2,930
Repairs and renewals	24,040	2,900	26,940
Support costs (see note 8)	52,768	-	52,768
Depreciation and impairment	1,600	4,100	5,700
	262,643	16,000	278,643

The average number of staff during the year was 8 (2023: 8). No member of staff received employee benefits of more than £60,000 in the current or prior year.

8. Support costs

	Unrestricted funds General	Restricted funds	Total 2024
	£	£	£
Cleaning	3,368	-	3,368
Rent	12,695	4,000	16,695
Rates & Water	1,975	-	1,975
Light, heat and power	9,652	500	10,152
Insurance	3,536	1,500	5,036
Telephone and fax	2,478	-	2,478
Website and computer	1,032	-	1,032
Printing, postage and stationery	896	-	896
Subscriptions and memberships	4,727	-	4,727
Sundry expenses	3,157	-	3,157
Advertising	11,105	1,000	12,105
Bank charges	5,856	-	5,856
Bank loan interest	925	-	925
Travel, fuel and accommodation	1,755	-	1,755
Trustee mileage claims	317	-	317
Trustee meetings and other expenses	544	-	544
	64,018	7,000	71,018

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Support costs – previous year

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Cleaning	3,418	-	3,418
Rent	14,362	-	14,362
Rates & Water	1,997	-	1,997
Light, heat and power	4,626	-	4,626
Insurance	4,977	-	4,977
Telephone and fax	1,702	-	1,702
Website and computer	408	-	408
Printing, postage and stationery	1,681	-	1,681
Subscriptions and memberships	2,129	-	2,129
Sundry expenses	1,501	-	1,501
Advertising	8,319	-	8,319
Bank charges	4,451	-	4,451
Bank loan interest	1,055	-	1,055
Travel, fuel and accommodation	742	-	742
Trustee mileage claims	576	-	576
Trustee meetings and other expenses	824	-	824
	52,768	-	52,768

9. Governance Costs of the Charity

	Unrestricted funds General	Restricted funds	Total 2024
	£	£	£
Accountancy fees	5,356	-	5,356
Legal and professional fees	5,752	-	5,752
	11,108	-	11,108

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Governance Costs of the Charity – previous year

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Accountancy fees	5,800	-	5,800
Legal and professional fees	5,168	-	5,168
	10,968	-	10,968

Accountancy fees include £5,300 (2023: £5,200) payable to the Independent examiner.

10. Trustees remuneration and expenses

Two trustees (2023: three) had expenses reimbursed in the year totalling £316 (2023: £576) for mileage claims. No trustees, nor any persons connected with them, have received any other remuneration from the charity during the year.

11. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

12. Tangible fixed assets

	Fixtures & fittings	Buildings and Glasshouses	Total
	£	£	£
Cost			
At 1 December 2023	26,513	804,408	830,921
Additions	11,252	-	11,252
Disposals	(7,035)	-	(7,035)
At 30 November 2024	30,730	804,408	835,138
Depreciation			
As at 1 December 2023	18,343	710,826	729,169
Charge for the year	3,609	4,100	7,709
Disposals	(5,267)	-	(5,267)
At 30 November 2024	16,685	714,926	731,611
Net book value			
At 30 November 2024	14,045	89,482	103,527
At 30 November 2023	8,170	93,582	101,752

Impairment

Other tangible fixed assets

In the year ended 30 November 2018 the Trustees considered the glasshouses to be impaired. The impairment charge was based on a report on the condition of the glasshouses prepared by W R Dunn & Co Limited in 2018. In the current year the Trustees didn't consider any further impairment to be necessary.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

13. Stock

	2024	2023
	£	£
Stocks	25,629	35,259

14. Debtors

	2024	2023
	£	£
Trade debtors	3,206	1,099
Other debtors	10,080	6,401
	13,286	7,500

Included within other debtors is prepaid development costs of £9,798 (2023: £5,900).

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,125	3,167
Other taxation and social security	7,184	6,199
Bank loans	5,419	5,285
Accruals	10,704	5,585
	30,432	20,236

16. Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	28,700	34,119
	28,700	34,119

The 10-year bank loan entered into in 2020 is guaranteed by the UK Government under the BBLS (Bounce Back Loan Scheme). There was an initial 13 months where no repayments were to be made and interest at 2.25% is covered by UK Government for the 13 month period under BIP (Business Interruption Payment). Repayments and interest commenced in November 2021.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

17. Funds

	Balance as at 1 December 2023	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2024
	£	£	£	£	£
Unrestricted funds					
General	134,219	333,808	(318,022)	(9,144)	140,861
Designated	95,095	-	(22,877)	10,000	82,218
Total unrestricted funds	229,314	333,808	(340,899)	856	223,079
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	63,435	-	(4,100)	-	59,335
Other restricted grant funding	-	39,000	(25,751)	(856)	12,393
Total restricted funds	93,582	39,000	(29,851)	(856)	101,875
Total funds	322,896	372,808	(370,750)	-	324,954

	Balance as at 1 December 2022	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2023
	£	£	£	£	£
Unrestricted funds					
General	126,990	295,547	(268,318)	(20,000)	134,219
Designated	84,260	-	(9,165)	20,000	95,095
Total unrestricted funds	211,250	295,547	(277,483)	-	229,314
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	67,535	-	(4,100)	-	63,435
Other restricted grant funding	5,000	6,900	(11,900)	-	-
Total restricted funds	102,682	6,900	(16,000)	-	93,582
Total funds	313,932	302,447	(293,483)	-	322,896

Designated funds

During the year, the Trustees have Designated a further £10,000 (2023: £20,000) from the Unrestricted Reserves which has been set aside to support some of the charity's ongoing structural repairs and maintenance. It includes some on-going maintenance, upkeep of the glasshouse assets and funds to support the renovation of the historical buildings. The sum held in the Designated Funds is now £82,218 (2023: £95,095).

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

Restricted funds

- BIG Lottery: Donations to refurbish the glasshouses which are held in fixed assets.
- Glasshouses Fund: Established to refurbish the glasshouses which are held in fixed assets. The expenditure in the year is depreciation.
- Restricted Grant Funding: This represents funding given for specific purposes. The balance at the year end was £12,393, with the majority of the restricted funds being used for salaries and other expenditure in the year.

18. Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	14,045	89,482	103,527
Current assets	268,166	12,393	280,559
Current and non-current liabilities	(59,132)	-	(59,132)
Total net assets	223,079	101,875	324,954

Analysis of net assets between funds – previous year

	Unrestricted funds General £	Restricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	8,170	93,582	101,752
Current assets	275,499	-	275,499
Current and non-current liabilities	(54,355)	-	(54,355)
Total net assets	229,314	93,582	322,896

19. Analysis of net funds

	As at 1 December 2023 £	Cash flow £	As at 30 November 2024 £
Cash at bank and in hand	232,740	8,904	241,644
Net funds	232,740	8,904	241,644

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

20. Operating lease commitments

Helmsley Walled Garden Limited renewed its lease with its Landlord on 6th December 2016, for a term of 30 years, expiring on 5th December 2046.. Therefore, at the year-end on 30th November 2024, there were 22 unexpired years remaining.

Under the terms of the lease, there are two elements to the rent due; a fixed basic rent and a variable rent linked to admissions income.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year – fixed and variable elements	18,851	16,680
Later than 1 year and not later than 5 years		
Fixed element	2,859	2,612
Estimated variable element*	63,127	40,000
Later than 5 years		
Fixed element	12,151	11,763
Estimated variable element*	268,290	180,000
	365,278	251,055

In respect of the fixed element of rent, the lease contains a provision for rent reviews linked to RPI every three years. These increases have not been factored into the figures above after 2019, as it is not possible to accurately determine future values for the Retail Price Index.

*The variable rent is linked to admissions income. It is not possible to accurately predict future amounts of variable rent due. However, based upon admissions income over the last three years, the Trustees expect this charge to equate to approximately £15,781 per annum.

21. Related party transactions

There were no related party transactions in the current or prior year that require disclosure.

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

22. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	29,113	-	29,113
Charitable activities	228,426	6,900	235,326
Investment income	494	-	494
Other income	37,514	-	37,514
Other trading activities	-	-	-
Total income	295,547	6,900	302,447
Expenditure on:			
Raising funds	(3,872)	-	(3,872)
Charitable activities	(262 643)	(16;000)	(278;643)
Governance costs	(10,968)	-	(10,968)
Total expenditure	(277,483)	(16,000)	(293,483)
Net income/(expenditure)	18,064	(9,100)	8,964
Transfers between funds	-	-	-
Net movement in funds	18,064	(9,100)	8,964
Reconciliation of funds			
Total funds brought forward	211,250	102,682	313,932
Total funds carried forward	229,314	93,582	322,896

HELMSLEY WALLED GARDEN LIMITED

England & Wales - Charity number 1074448

Accounts

Company registration number: 03285642
Charity registration number: 1074448

Helmsley Walled Garden Limited

(A company limited by guarantee)

Annual Report and Financial Statements
For the year ended 30 November 2023

Helmsley Walled Garden

A beautiful garden changing lives

Table of Contents

Reference and Administrative Details	1
Trustees' Report	1
Independent Examiner's Report	12
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16-28

Helmsley Walled Garden Limited
Year ended 30 November 2023

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2023.

Reference and administrative details

Trustees
N Holroyd (Chair)
C Lawton (Vice Chair)
J A Batty (Treasurer)

V Aston
S Barstow
D Brewster
E Hook (Appointed 13 July 2023)
E J Parker (Resigned 13 July 2023)
A Roberts (Appointed 13 July 2023)
N Saunders (Appointed 13 July 2023)
Dr J R Strang (Resigned 13 July 2023)

Company registration number: 03285642

Charity registration number: 1074448

Registered office
Helmsley Walled Garden
Cleveland Way
Helmsley
York
YO62 5AH

Objectives and Activities

Our Charitable objects are contained within the Articles of Association as approved by the Charity Commission and filed at Companies House and they are as follows;

"To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture through the development and maintenance of an historic walled garden, providing a supportive therapeutic space for volunteers and enhancing the physical and emotional health and wellbeing of everyone who uses and visits the garden."

The Trustees can confirm that the charity's activities are conducted in accordance with the requirements of Section 4 of the Charities Act 2011 and the fulfilment of the Public Benefit provision and guidance published by the Charity Commission for England and Wales.

During the 2022 financial year we conducted a review of our business plan which was completed and approved at a Board Meeting in May 2022. The current business plan, which was approved in 2022 covers the period 2022 to 2025. The Business Plan is kept under regular review and updated as appropriate.

Objectives and activities (continued)

We now include a regular item on the Board meeting agenda to allow for consideration of the business plan and to ensure that, as a charity, we are conducting our business in accordance with our charitable objectives, vision and values.

We conducted regular Board meetings throughout the year with a mixture of face to face meetings and use of Zoom and the Board meet once each year for an Away Day when the Board are able to focus on strategic planning and finance.

Structure, Governance and Management

The year saw some further changes to the Board of Trustees with the resignations on rotation of the Vice Chair, Edwina Parker and Jeffrey Strang. In anticipation of these resignations the Board commenced the recruitment of trustees in accordance with our trustee recruitment policy and we were pleased to welcome three new Trustees, namely Andy Roberts, Ellie Hook and Nicola Saunders, further enhancing the skill set and diversity of the Board. Claire Lawton was appointed Vice Chair on the 13th July 2023, with unanimous trustee support.

We have continued to operate through four working groups relating to Governance, Commercial/ Marketing, Property and Finance whilst maintaining the Boards ability to appoint specific groups where a need is identified. Going forward we have agreed to create a Fundraising Group consisting of trustees and the Executive Director so as to oversee our future fundraising activity, particularly having regard to the need to develop and maintain our buildings. This followed upon the successful use of subgroups to develop our website and branding and to produce our Volunteering Policy in previous years.

During the previous year the Governance Working Group produced a new set of draft policies including those covering Safeguarding, Health and Safety and Equality and Diversity. The Working Group also produced a set of Handbooks relating to Staff, Volunteers and Trustees together with a new Code of Conduct for Trustees in accordance with the provisions of the Charity Governance Code for Smaller Charities. These policies were formally adopted and approved by the Board in January 2023.

We are a Charitable Company, limited by guarantee with a voting membership. Our current group of members have voting rights at the Annual General Meeting and are responsible for receiving and adopting the Annual Report and Financial Statement as well as confirming the appointment of new Trustees.

During this financial year the Chair and Executive Director have met on a regular basis with our members for the purpose of providing progress reports on our activities and financial performance and to keep the membership engaged and informed of developments at the Garden.

Our constitution also provides for the appointment of Garden Ambassadors. This is an honorary role for those people who are judged to have made a notable contribution to the Garden. The role allows to attend garden events by invitation and to help promote the garden as a therapeutic space. We have now appointed 13 Ambassadors including two new additions this year.

Recruitment and Appointment of Trustees

We have undertaken a targeted recruitment and appointment process for Trustees to help ensure an appropriate mix of skills, knowledge and experience amongst the Board resulting in the appointment of three new trustees in the financial year. During that time the recruitment process has helped secure greater diversity within the Board, including two Trustees who are also garden volunteers.

Succession planning is an ongoing activity, and the recruitment processes we use will continue to be reviewed and updated so that we attract potential Trustees from as diverse a range of backgrounds and experience as possible. In particular, we shall continue to work towards ensuring the best possible balance of gender, ethnicity, disability and age. All Trustees have a role description and participate in a regular review of their contribution to the Garden and the effectiveness of the Board.

Trustees, who are also Board members, were appointed for an initial period of three years, with a further opportunity to serve for three more years, thereby ensuring rotation and succession. The skill mix of Board members reflects the main priorities of the Garden as identified in the Business Plan.

The Board have recently conducted a review of the succession policy and are looking to amend this to a 9 year rotation period as it is considered that the current period of six years is too restrictive and places an unnecessary strain on the charity in terms of the need for constant recruitment and the loss of trustee skills and contribution.

A profile of the current Board members can be found on our website

www.helmsleywalledgarden.org

We are blessed with a Board which has a wealth of senior level experience from the private, voluntary and public sectors. Vacancies for the role of Trustee are advertised widely, specifying the preferred skill set and experience required and reflecting the future need and strategy of the Garden as set out in the business plan. Candidates are invited to meet the Chair, Vice Chair and Executive Director to learn about the work of the Board and the exciting opportunities ahead. Appointments are initially confirmed by the Board and ratified at the AGM. All Trustees are now provided with an induction pack and the opportunity for an induction meeting.

Trustee Reviews

The Charity Commission Governance Code recommends that the Board reviews its own performance and that of individual Trustees and the Chair. Accordingly, we have completed a review of each Trustee, and this continues to be repeated on a regular basis with further reviews, including of newly appointed trustees in 2024. Such reviews form part of the continuing and future review of the Board's effectiveness.

The Garden in 2023

We were able to continue with significant progress in 2023, in completing the repair/ renovation of an important part of our building stock and maintaining progress in managing our finances and reserves, whilst continuing to increase the number of volunteers working in the garden who, together with our staff, have created a magnificent display throughout the year.

The Garden in 2023 (continued)

Our visitors have been extremely complimentary about the garden throughout the season and HWG is currently in excellent condition with very few perennial weeds and a range of spaces that give our visitors interesting and varied experiences. We were fortunate to have been included in an episode of Gardener's World in March 2024, filmed in May 2023, and this has greatly enhanced the profile of the garden and highlighted the work of the charity.

New areas planned for 2024 include our alpine garden – the recreation of our successful award-winning garden created by our volunteers at Harrogate Spring Fair in April 2024. The alpine garden will be an interesting addition for our visitors and will be sited adjacent to our annual raised beds. We are also planning a renovation of our Physic Garden, 'twinning' the garden with the Royal College of Physicians Garden in Edinburgh. This will bring new life into this interesting and educational part of the garden which is very popular with visitors.

Our kitchen garden continues to develop and this year our maintenance volunteers have created a new bay where we can store horse manure from the neighbouring stables to use in in the kitchen garden and elsewhere.

Enhancing Our Visitor Experiences

We are a significant tourist attraction in the North York Moors and Ryedale area and, together with our partners at the Vine House Café, we attract visitors from far afield aided by welcome publicity at national and local level in the media.

Our new website continues to perform well with visitors able to access all our courses, workshops and of course tickets for the garden. With a focus on better educating our visitors about the work we do as a charity, we are looking this year to encourage increasing donations from our visitors and a higher spend per head on visiting.

We have introduced a new Annual Pass at just £16 per year, £15 if booked online, and this is already proving to be popular. The pass enables our visitors to see the garden all year round at a very reasonable cost and all passes can be gift-aided if appropriate.

Our free RHS partner garden day remains as a Wednesday, one of our busiest days of the week, both in revenue and visitors. We have now revised our Gardener's World Two for One Pass, to be restricted, valid only on a Friday rather than any time the garden is open.

Signage remains a focus and we are planning new interpretation signage in 2024 in line with further emphasizing our charitable work to our visitors.

We have retained the set of sculptures by Bill Harling for a further year and these will be more actively advertised as being for sale to our visitors.

Our Buildings

As previously reported, we have already completed the restoration of the Orchid House, together with the refurbishment of our cold frames which help to enhance our volunteer experience by supporting the propagation of our own plants for planting in the Garden and for sale to our visitors.

Our Buildings (continued)

In December 2023 we were successful in being awarded a grant from the National Lottery Community Fund for a three-year project that will extend and develop our own range of perennials available for visitors to purchase. The project, 'Learning to Grow' has enabled us to employ two additional part time volunteer coordinators and a garden trainee. We are already seeing excellent results in the increasing range of garden plants we have available and the extremely positive impact the project is making on some of our more vulnerable volunteers.

Our favourable financial position has enabled us to set aside funds in a Designated Reserve as security against future commitments and the need to regularly maintain and repaint our glasshouses and other buildings. It is important to recognise that we still have a repair backlog for the Vine House and Orchard House in future years.

We are at an advanced stage in planning the development of the entrance, shop and offices for staff, together with the redesign of the Orchard House. This development will provide a fitting space for our visitors, staff and for our many volunteers, including for educational purposes, and will maintain our focus on the charity's objectives and our vision. We are waiting to submit plans to the planning authority in the hope that permission for this ambitious and exciting project will be granted in the 2024 financial year.

Our Volunteers

Our volunteers are crucial to the work we do and benefit from the support of our charity.

Initially our "Over the Garden Gate" programme saw our number of volunteers has increased substantially and we now have a waiting list. Our volunteers include several who need additional support, including those experiencing autism, deafness, depression and anxiety, learning difficulties and dementia.

We continue to see enquiries from people keen to volunteer at the garden, however we are currently at capacity for volunteers with an average of 8-10 volunteers attending each session. Priority is given to those who need us the most and who are more vulnerable - in tandem with this, we also are always open to more volunteer mentors. We also encourage applications for those interested in being in the kiosk as this is one area where we could accommodate more volunteers.

We were fortunate enough to, once again, receive funding from the National Gardens Scheme to accommodate an additional trainee from the Working for Garden Society (WFGA). This trainee finished her bursary at the garden in March 2024 and is now employed by the garden in one of our two day per week posts, funded within our Learning to Grow project.

One very popular new project for 2024 was the construction, attendance and deconstruction of our show garden at the Harrogate Spring Fair. Over 20 of our volunteers became involved in the project over a period of two and a half weeks and enjoyed talking to visitors to the spring show about Helmsley.

We have commissioned a promotional film in 2024, following on from the success of our Gardener's World filming last year, which looks to represent our volunteers more fully to our visitors and funders. The film is being shot over three separate occasions and the first segment was completed in March 2024.

A Sustainable Garden

The garden continues to recognise the issues caused by climate change and to do as much as possible to minimize its carbon footprint and enhance biodiversity. We continue to update and improve the steps we are taking towards this end and some of the activities we can highlight are as listed below.

- Extending our composting – our maintenance team have built a new hot composter to ensure the surplus garden waste is recycled and used to mulch our borders.
- Promoting the use of natural fertilisers in the Garden at all times using manure from nearby stables and from our own chickens.
- Replacing our old gas boilers with electric heaters.
- Growing our own produce and sourcing new plants for sale from a more local grower – Myers Beck which is also a registered charity with a similar ethos to Helmsley Walled Garden and which provides work experience and social therapeutic horticulture for adults with disabilities.
- Promoting shared car journeys for staff and volunteers who cannot walk or cycle to the garden or don't have convenient access to public transport. Visitors using public transport can receive a discounted entry ticket.
- Promoting wildlife and biodiversity in the garden through the selection of plants, eradicating the use of chemical fertilisers, and erecting insect hotels and bird boxes.
- We make our own leaf mould as mulch for the garden and make comfrey plant food as well as using peat free compost for peat propagation. We do not use any chemical herbicides or pesticides in the garden.

Following a comprehensive audit with students from the Stockholm Institute at York University, we have defined some key areas that can be further developed in terms of sustainability. Promoting day to day activities, such as waste recycling, water harvesting and using peat-free compost have been incorporated into our own marketing campaigns. Sustainability and minimal environmental impact will be part of the criteria for future developments, such as new buildings and building restoration work. New projects in the garden will have a focus on biodiversity, sustainable maintenance requirements and low carbon impact.

Water harvesting and use continues to be a key area for focus, following the severe drought of 2022. The garden now has new water butts on all downpipes and is creating a water harvest facility from the existing polytunnel roof. Water use in the garden is being carefully considered and new systems that enable more effective watering will be a development project for the garden in 2023. The Board has agreed to the investigation of the potential for a bore hole on site. Initial surveys have been undertaken and subject to finance being available it is hoped that work can commence on the excavation of a bore hole in the latter part of 2024. This will make a substantial contribution to the management and sustainable use of water in the garden in future years and longer term.

Working with our Local Community

In addition to supporting our volunteers (many of whom live locally), we also provide 20 low cost potager plots made available to Helmsley residents to grow their own vegetables. One of our volunteers has also started a new Helmsley Gardening Club.

The garden has continued to host a number of short courses, including painting, fruit tree pruning, photography and outdoor theatre in conjunction with Helmsley Arts Centre has become a regular spring and summer event.

Working with our Local Community (continued)

Countryside Learning , in collaboration with English Heritage, continue to use the garden for outdoor learning days with a further four days booked for local primary schools in 2024. These events will be supported also this year by an English Heritage education officer.

The garden continues to be supported by the North Yorkshire Moors National Park (NYMNP) and by Helmsley Town Council through small grant funding and volunteering days. Local charities such as Ryedale Special Families also use the garden for free on occasion to provide respite days for both beneficiaries and carers.

Marketing and Communications

We continue to update our website with helpful information to assist our visitors and to demonstrate the work of the garden and the emphasis on the work of our volunteers.

We also promote the Vine House Café and guidance on how to get to the Garden.

Marketing became a strong focus during 2023 with the appointment of a new dedicated Marketing Manager at the garden. HWG appeared on two television programs at the start of 2023, 'Love Your Garden' and Robson Green's 'Escape to the Country'. Building on this good publicity, a new campaign is planned for 2024, 'Not just a pretty garden', to further develop the theme of Helmsley as an attractive ornamental garden that is most effectively also benefiting its community. This theme will run through all social media accounts in 2024 and help to increase donations from visitors.

The garden has invested in a new ticketing system with Vennersys. This system is enabling us to provide our visitors with bar coded entry cards that are scanned on each visit. Not only is the system giving us detailed information about when pass holders come to the garden, it is also allowing us to collect valuable data about our visitors that will better enable us to communicate with our visitors in a more targeted way. We plan to add our retail shop to the system also in the autumn of 2024.

Financial Review

Helmsley Walled Garden's Income derives from a range of sources. Grants do form a proportion of our income, but primarily, this is derived from the Entrance fees into the Garden as well as the sales of the plants, many of which we have home- propagated and our Garden shop which stocks an attractive range of quality products, with appeal to the full spectrum of our visitor demographic.

The results for this financial year show our total income from all sources increased to £302,447 compared to £300,574 in 2022 with an overall surplus of £8,964 compared to the deficit in 2022 of (£19,653).

Numbers visiting the garden remained robust during the period, bolstered by the affiliation to the RHS as a Partner Garden on Wednesdays each week as well as the widening awareness of the Garden as a visitor destination through collaborative marketing through multiple media channels and the enhanced marketing reach and expenditure in the year to develop actively develop this.

The accessibility of the Shop, with its widening range of stock and plants without the requirement to enter the garden has continued to increase its sales year on year too, with income increasing to £68,147 from £59,705 in 2022.

Financial Review (continued)

We benefited this financial year from the generosity of individual donations to the Garden too for the furtherance of our core activities, without restriction, with these £28,913 this year compared to £12,968 in 2022. The financial support from these benefactors supplements the overall Garden income and aides the expansion of the reach of our activities, for which we are supremely grateful.

The level of admission fees continues to be constrained by competition from other attractions in the vicinity; they are reviewed keenly on an annual basis in line with gardens of a similar size and quality to ensure we continue to remain attractive to visitors, feeling that they are still getting value for money from every visit that they make to the garden with a constant watching brief by the Trustees of the impact that the cost of living crisis in the economy is having on household disposable income and the risks associated with this for the overall income of the garden.

Our close symbiotic relationship with the Vine House Café and its proximity to the garden, undoubtedly continues to enhance the overall visitor experience.

During the year, the Trustees have Designated a further £20,000 (2022: £60,000) from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets. The balance in this Designated Fund at the end of the financial year was £95,095 compared to £84,260 in 2022. Note 18 on pages 25 provides additional information of this designated purpose and the utilisation of funds in this reserve during the financial year on its designated purpose.

At the Balance sheet date, the Total Funds of the Charity were £322,896 compared to £313,932 in the previous financial year Charity; of these, the Unrestricted Funds were £229,314 compared to £211,250 at the end of the prior year. These are funds which are expendable at the Trustees' discretion in furtherance of the objects or administration of the Charity.

Almost all of our operating costs are covered by income from our Friends and visitors to the Garden, corresponding Gift Aid to this revenue, sales from the shop and plants and rental income from the café and the Garden with the remainder of any income from gifts, bequests, and grant funding.

Our financial model continues to be rigorously evaluated to ensure that the financial well-being of the Charity and the solidity of its current level of resources are sustained and operationally maintainable for the future.

Reserves Policy

The aim of our Reserves Policy is to;

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income resulting from adverse period of weather or other unforeseen circumstances

To achieve these aims, the charity looks to hold reserves of a minimum of five months running costs at the end of our accounting year in November. Seeking to build additional income streams through the winter months, we would also look to achieve a financial safety net at the start of the season in March of a further three months running costs into the summer.

Reserves Policy (Continued)

Helmsley Walled Garden, in addition to being a popular tourist destination during the summer months, is an essential resource for its nearby community. It is imperative that we retain enough reserves from our summer visitors through these months to support the ongoing work of our volunteers in the winter months. Not only do we need to cover the costs of our staff to support volunteers through the winter, we also have expenses, garden tools and materials that continue to be ongoing costs for us from November through to March with limited visitor income. Our position, financially, highlights the fact that Helmsley Walled Garden exists through our volunteers – the garden itself providing solace and therapeutic activity for those individuals 11 months of the year.

In addition to the picture we see in November, we also look to hold a balance in the Spring that enables us to ensure the purchase of stock for our shop and plant sales, the replanting and restoration of some areas of the garden on an annual basis and the supply of new tools and equipment for our volunteers if required. The revenue from our visitor sales fluctuates greatly due to weather conditions throughout the summer months and, although our visitor numbers (and consequently revenue) may be greatly reduced by poor weather, our volunteers continue to enjoy their activities in the garden in even the inclement weather of an English Spring.

To enable the charity to achieve its objectives, we continue in our endeavour to maintain at least £134,000 of Unrestricted reserves. Our performance in this financial year has once again been reassuringly positive and these currently stand at £229,314, being the combined sum of General and Designated funds.

Total funds at the year-end amount to £322,896 (2022: £313,932) of which £93,582 (2022: £102,682) is Restricted and can only be used for particular restricted purposes as stipulated by the donors. The assets and liabilities attributable to the various funds are shown in note 18 and 19 which also describe the various funds of the Charity.

The Trustees are mindful that to meet our existing and ongoing obligations for the next financial year, new income streams projects and funding will continue to be vital to ensure our sustainability and our ability to service our community, members and the wider public with what the garden offers. Our primary focus continues to be an unwavering endeavour to sustain the reserves in excess of the minimum operational level set.

The Board of Trustees continually review the above criteria with reference to the charity's Annual Plan and evaluate their strategy and target level of free reserves to meet these requirements.

Plans for Future Periods

The Garden is now in a much stronger financial position than has been the case in recent times as a result of the hard work and commitment of our staff, volunteers and trustees. The comments we receive from our visitors about the Garden continue to be complimentary but we still have a significant building repair backlog and as mentioned, we have plans for the development of the entrance, shop and offices and now to redevelop the Orchard House to create a space to enhance the experience and wellbeing of our volunteers. We have recognised the need to ensure that we have sufficient staff resources in place to support our volunteers and ensure the smooth running of the Garden.

Accordingly, we will aim to continue to grow and diversify our income as well as to support the development of the Garden in a way which is increasingly attractive to families and by creating exciting new attractions.

Helmsley Walled Garden Limited
Year ended 30 November 2023

We thank all who have been part of this successful financial year and look forward to the next.

The financial statements have been delivered in accordance with the special provisions relating to companies subject to the small companies regime.

The annual report was approved by the trustees of the charity on 25/7/24 and signed on its behalf by:

Nick Holroyd
Chair Helmsley Walled Garden Trustees

Statement of trustees' responsibilities

The trustees (who are also directors of Helmsley Walled Garden Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. 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.

Independent examiner's report to the trustees of Helmsley Walled Garden Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Basis of independent examiner's report

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts 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 accounts to be reached.

Signed:

Saffery LLP

Sally Appleton
ICAEW
Saffery LLP
Mitre House
North Park Road
Harrogate
HG1 5RX

16 August 2024

Statement of Financial Activities for the Year Ended 30 November 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	29,113	-	29,113	12,968
Charitable activities	4	228,426	6,900	235,326	247,374
Investment income	5	494	-	494	20
Other income	6	37,514	-	37,514	40,212
Other trading activities	7	-	-	-	-
Total income		295,547	6,900	302,447	300,574
Expenditure on:					
Raising funds		(3,872)	-	(3,872)	(600)
Charitable activities	8	(262,643)	(16,000)	(278,643)	(307,826)
Governance costs	10	(10,968)	-	(10,968)	(11,801)
Total expenditure		(277,483)	(16,000)	(293,483)	(320,227)
Net income/(expenditure)		18,064	(9,100)	8,964	(19,653)
Transfer between funds		-	-	-	-
Net movement in funds		18,064	(9,100)	8,964	(19,653)
Reconciliation of funds					
Total funds brought forward		211,250	102,682	313,932	333,585
Total funds carried forward	18	229,314	93,582	322,896	313,932

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 18.

Helmsley Walled Garden Limited
Year ended 30 November 2023

(Registration number: 03285642)

Balance Sheet as at 30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	101,752	106,167
		101,752	106,167
Current assets			
Stocks	14	35,259	18,197
Debtors	15	7,500	861
Cash at bank and in hand		232,740	258,219
		275,499	277,277
Creditors: Amounts falling due within one year	16	(20,236)	(30,108)
Net current assets		255,263	247,169
Total assets less current liabilities		357,015	353,336
Creditors: Amounts falling due after more than one year	17	(34,119)	(39,404)
Net assets		322,896	313,932
Funds of the Charity:			
Restricted funds	18	93,582	102,682
Unrestricted funds	18		
General		134,219	126,990
Designated		95,095	84,260
Total funds		322,896	313,932

For the year ended 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 of the Companies Act 2006.

The trustees acknowledge 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 on pages 14 to 28 were approved by the Trustees, authorised for issue on 25/7/24 and signed on their behalf by:

N Holroyd
Trustee

J Batty
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2023

1. Charity status

The charity is a charity limited by guarantee, registered in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The 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) and the Companies Act 2006.

Basis of preparation

Helmsley Walled Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are drawn up on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

In assessing the lasting impact of financial pressures brought about by rising inflation and the national economic cost of living crisis, the trustees have considered all the matters described in the Trustees' Report when making this evaluation.

The charity substantially relies on income from its members, Friends for Life, visitors to the Garden and associated income from its plant and shop sales along with rental income from the café on site as well as the hire of the garden now for outdoor events.

The Trustees continue to maintain a constant watching brief on the Charity's cash flow and budget predictions with financial projections updated quarterly and reforecasts fine-tuned on alternative assumptions to evaluate the predicted outcomes, and these are reviewed at Trustee meetings,

New income streams are continually being evaluated and pursued to balance against any future disruptions to the normality of the usual trading pattern and cycle to strengthen the Unrestricted Reserves and boost the Charity's resilience.

The Trustees' forecasts indicate that the Charity will be able to maintain liquidity for a period of at least one year following the date of signing these financial statements and sustain its operational existence during the next 12 months and accordingly, the Charity accounts are appropriately prepared under the going concern basis.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest income is recognised as it is received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the Trusts activities. The breakdown of these support costs is set out in note 9.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit or independent exam, strategic management and trustees' meetings and reimbursed expenses.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings and Glasshouses	straight line over the remaining useful life of the lease
Plant & equipment	15% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	3 years straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

3. Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and legacies	200	-	200	-
Donations from individuals	28,913	-	28,913	12,968
	29,113	-	29,113	12,968

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Entrance fee	127,714	-	127,714
Garden and shop sales	68,147	-	68,147
Grant	-	6,900	6,900
Other	32,565	-	32,565
	228,426	6,900	235,326

Included within restricted fund grant income is £4,000 from The D'Oyly Carte Charitable Trust for the 'Plants, People and Possibilities' project, £2,500 from Ryedale District Council for the 'Beyond the Secret Garden' project and £400 from Helmsley Town Council for 'Willow Weaving'.

Income from charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Entrance fee	108,119	-	108,119
Garden and shop sales	59,705	-	59,705
Grant	2,000	55,438	57,438
Other	22,112	-	22,112
	191,936	55,438	247,374

Included within restricted fund grant income is £2,667 from Ryedale District Council for COVID support and £2,500 for Beyond the Garden Gate, £7,771 from North York County Council for the apprenticeship scheme, £31,000 in contributions for the Orchid House Renovation, £500 from Helmsley Town Council for the Auricular Theatre, £1,000 from North York Moors for picnic tables, £5,000 from Bramall Foundation and £5,000 from the Brelms Trust for salary costs.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

5. Investment income

Unrestricted funds	2023	2022
	£	£
Interest receivable on bank deposits	494	20
	494	20

6. Other income

	Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Rental income	22,343	-	22,343	22,343
Gift Aid tax reclaimed	15,171	-	15,171	17,869
	37,514	-	37,514	40,212

7. Other trading activities

	2023	2022
	£	£
Fundraising	-	-
	-	-

8. Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Garden and shop cost of sales	44,332	-	44,332
Wages and salaries	136,973	9,000	145,973
Staff pensions	2,930	-	2,930
Repairs and renewals	24,040	2,900	26,940
Support costs (see note 9)	52,768	-	52,768
Depreciation and impairment	1,600	4,100	5,700
	262,643	16,000	278,643

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Expenditure on charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Garden and shop cost of sales	35,816	-	35,816
Wages and salaries	106,971	11,881	118,852
Staff pensions	2,412	87	2,499
Repairs and renewals	26,374	66,279	92,653
Support costs (see note 9)	51,606	803	52,409
Depreciation and impairment	1,497	4,100	5,597
	224,676	83,150	307,826

The average number of staff during the year was 8 (2022: 5). No member of staff received employee benefits of more than £60,000 in the current or prior year.

9. Support costs

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Cleaning	3,418	-	3,418
Rent	14,362	-	14,362
Rates & Water	1,997	-	1,997
Light, heat and power	4,626	-	4,626
Insurance	4,977	-	4,977
Telephone and fax	1,702	-	1,702
Website and computer	408	-	408
Printing, postage and stationery	1,681	-	1,681
Subscriptions and memberships	2,129	-	2,129
Sundry expenses	1,501	-	1,501
Advertising	8,319	-	8,319
Bank charges	4,451	-	4,451
Bank loan interest	1,055	-	1,055
Travel, fuel and accommodation	742	-	742
Trustee mileage claims	576	-	576
Trustee meetings and other expenses	824	-	824
	52,768	-	52,768

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Support costs – previous year

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Cleaning	4,136	-	4,136
Rent	16,563	-	16,563
Rates & Water	2,335	-	2,335
Light, heat and power	4,915	-	4,915
Insurance	4,743	-	4,743
Telephone and fax	1,341	-	1,341
Website and computer	128	-	128
Printing, postage and stationery	1,953	-	1,953
Subscriptions and memberships	1,991	-	1,991
Sundry expenses	3,370	-	3,370
Advertising	4,936	-	4,936
Bank charges	3,054	-	3,054
Bank loan interest	1,182	-	1,182
Travel, fuel and accommodation	581	803	1,384
Trustee mileage claims	107	-	107
Trustee meetings and other expenses	271	-	271
	51,606	803	52,409

10. Governance Costs of the Charity

	Unrestricted funds General	Restricted funds	Total 2023
	£	£	£
Accountancy fees	5,800	-	5,800
Legal and professional fees	5,168	-	5,168
	10,968	-	10,968

Governance Costs of the Charity – previous year

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Accountancy fees	4,800	-	4,800
Legal and professional fees	7,001	-	7,001
	11,801	-	11,801

Accountancy fees include £5,200 (2022: £4,800) payable to the Independent examiner.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

11. Trustees remuneration and expenses

Three trustees (2022: three) had expenses reimbursed in the year totalling £576 (2022: £107) for mileage claims. No trustees, nor any persons connected with them, have received any other remuneration from the charity during the year.

12. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

13. Tangible fixed assets

	Fixtures & fittings	Buildings and Glasshouses	Total
	£	£	£
Cost			
At 1 December 2022	25,228	804,408	829,636
Additions	1,285	-	1,285
At 30 November 2023	26,513	804,408	830,921
Depreciation			
As at 1 December 2022	16,743	706,726	723,469
Charge for the year	1,600	4,100	5,700
At 30 November 2023	18,343	710,826	729,169
Net book value			
At 30 November 2023	8,170	93,582	101,752
At 30 November 2022	8,485	97,682	106,167

Impairment

Other tangible fixed assets

In the year ended 30 November 2018 the Trustees considered the glasshouses to be impaired. The impairment charge was based on a report on the condition of the glasshouses prepared by W R Dunn & Co Limited in 2018. In the current year the Trustees didn't consider any further impairment to be necessary.

14. Stock

	2023	2022
	£	£
Stocks	35,259	18,197

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

15. Debtors

	2023	2022
	£	£
Trade debtors	1,099	373
Other debtors	6,401	488
	7,500	861

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,167	2,235
Other taxation and social security	6,199	6,394
Bank loans	5,285	5,155
Accruals	5,585	16,324
	20,236	30,108

17. Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	34,119	39,404
	34,119	39,404

The 10-year bank loan entered into in 2020 is guaranteed by the UK Government under the BBLS (Bounce Back Loan Scheme). There was an initial 13 months where no repayments were to be made and interest at 2.25% is covered by UK Government for the 13 month period under BIP (Business Interruption Payment). Repayments and interest commenced in November 2021.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

18. Funds

	Balance as at 1 December 2022 £	Incoming resources £	Resources expended £	Funds Transferred £	Balance as at 30 November 2023 £
Unrestricted funds					
General	126,990	295,547	(268,318)	(20,000)	134,219
Designated	84,260	-	(9,165)	20,000	95,095
Total unrestricted funds	211,250	295,547	(277,483)	-	229,314
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	67,535	-	(4,100)	-	63,435
Other restricted grant funding	5,000	6,900	(11,900)	-	-
Total restricted funds	102,682	6,900	(16,000)	-	93,582
Total funds	313,932	302,447	(293,483)	-	322,896

	Balance as at 1 December 2021 £	Incoming resources £	Resources expended £	Funds Transferred £	Balance as at 30 November 2022 £
Unrestricted funds					
General	173,191	245,136	(231,337)	(60,000)	126,990
Designated	30,000	-	(5,740)	60,000	84,260
Total unrestricted funds	203,191	245,136	(237,077)	-	211,250
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	71,635	-	(4,100)	-	67,535
Orchid House Appeal (including grants)	26,212	31,000	(57,212)	-	-
Restricted grant funding	2,400	24,438	(21,838)	-	5,000
Total restricted funds	130,394	55,438	(83,150)	-	102,682
Total funds	333,585	300,574	(320,227)	-	313,932

Designated funds

During the year, the Trustees have Designated a further £20,000 (2022: £60,000) from the Unrestricted Reserves which has been set aside to support some of the charity's predicted investment in infrastructure planned for 2024. It includes some on-going maintenance, upkeep of the glasshouse assets and funds to support the renovation of the historical buildings. The sum held in the Designated Funds is now £95,095 (2022: £84,260)

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Restricted funds

- BIG Lottery: Donations to refurbish the glasshouses which are held in fixed assets.
- Glasshouses Fund: Established to refurbish the glasshouses which are held in fixed assets. The expenditure in the year is depreciation.
- Restricted Grant Funding: This represents funding given for specific purposes. The balance at the year end was £nil with the restricted funds being used for salaries in the year.

19. Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	8,170	93,582	101,752
Current assets	275,499	-	275,499
Current and non-current liabilities	(54,355)	-	(54,355)
Total net assets	229,314	93,582	322,896

Analysis of net assets between funds – previous year

	Unrestricted funds General £	Restricted funds £	Total funds £
Intangible fixed assets	-	-	-
Tangible fixed assets	8,485	97,682	106,167
Current assets	272,277	5,000	277,277
Current and non-current liabilities	(69,512)	-	(69,512)
Total net assets	211,250	102,682	313,932

20. Analysis of net funds

	As at 1 December 2022 £	Cash flow £	As at 30 November 2023 £
Cash at bank and in hand	258,219	(25,479)	232,740
Net funds	258,219	(25,479)	232,740

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

21. Operating lease commitments

Helmsley Walled Garden Limited leases the site from which the company operates. Under the terms of the lease, there are two elements to the rent due; a fixed basic rent and a variable rent linked to admissions income.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year – fixed and variable elements	16,680	14,230
Later than 1 year and not later than 5 years		
Fixed element	2,612	2,612
Estimated variable element*	40,000	40,000
Later than 5 years		
Fixed element	11,763	12,416
Estimated variable element*	180,000	190,000
	246,272	259,258

The lease contains a provision for rent reviews linked to RPI every three years. These increases have not been factored into the figures above after 2019, as it is not possible to accurately determine future values for the Retail Prices Index.

*The variable rent is linked to admissions income. It is not possible to accurately predict future amounts of variable rent due, however, based on admissions income over the last five years, the Trustees expect this charge to equate to approximately £10,000 per annum.

22. Related party transactions

There were no related party transactions in the current or prior year that require disclosure.

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

23. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	12,968	-	12,968
Charitable activities	191,936	55,438	247,374
Investment income	20	-	20
Other income	40,212	-	40,212
Other trading activities	-	-	-
Total income	245,136	55,438	300,574
Expenditure on:			
Raising funds	(600)	-	(600)
Charitable activities	(224,676)	(83,150)	(307,826)
Governance costs	(11,801)	-	(11,801)
Total expenditure	(237,077)	(83,150)	(320,227)
Net income/(expenditure)	8,059	(27,712)	(19,653)
Transfers between funds	-	-	-
Net movement in funds	8,059	(27,712)	(19,653)
Reconciliation of funds			
Total funds brought forward	203,191	130,394	333,585
Total funds carried forward	211,250	102,682	313,932

HELMSLEY WALLED GARDEN LIMITED

England & Wales - Charity number 1074448

Accounts

Company registration number: 03285642
Charity registration number: 1074448

Helmsley Walled Garden Limited

(A company limited by guarantee)

Annual Report and Financial Statements
For the year ended 30 November 2022

Helmsley Walled Garden

A beautiful garden changing lives

Table of Contents

Reference and Administrative Details	1
Trustees' Report	1
Independent Examiner's Report	12
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16-29

Helmsley Walled Garden Limited
Year ended 30 November 2022

Trustees' Report

The Trustees who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company, limited by guarantee, for the year ended 30 November 2022.

Reference and Administrative Details

Trustees
N Holroyd (Chair)
E J Parker (Vice Chair)
L M Allen (retired March 2022)
V Aston (appointed 9th June 2022)
S Barstow
J A Batty
D Brewster
P Crabtree (retired 9th June 2022)
C L Lawton
Dr J R Strang

Executive Director
J A H Tainsh

Company Registration Number 03285642

Charity Registration Number 1074448

Registered Office
Helmsley Walled Garden
Cleveland Way
Helmsley
York
YO62 5AH

Objectives and activities

Our Charitable objects are contained within the Articles of Association as approved by the Charity Commission and filed at Companies House and they are as follows;

"To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture through the development and maintenance of an historic walled garden, providing a supportive therapeutic space for volunteers and enhancing the physical and emotional health and wellbeing of everyone who uses and visits the garden."

The Trustees can confirm that the charity's activities are conducted in accordance with the requirements of Section 4 of the Charities Act 2011 and the fulfilment of the Public Benefit provision and guidance published by the Charity Commission for England and Wales.

During the 2022 financial year we conducted a review of our business plan which was completed and approved at a Board Meeting in May 2022. The current business plan covers the period 2022 to 2025. At an Away Day in November 2022, it was decided to keep the business plan under regular review and update as appropriate.

Objectives and activities (continued)

We now include a regular item on the Board meeting agenda to allow for consideration of the business plan and to ensure that, as a charity, we are conducting our business in accordance with our charitable objectives, vision and values.

We conducted regular Board meetings throughout the year with a mixture of face-to-face meetings and the use of Zoom. Where meetings were conducted face to face venues were carefully selected so as to ensure the safety of Trustees following upon the coronavirus pandemic.

Structure, governance and management

The year saw some changes to the Board of Trustees with the retirement on rotation of the Chair, Phil Crabtree, and the resignation of Lucy Allen. We were joined by Valerie Aston who has substantial experience in the retail sector. Nick Holroyd was appointed Chair and Edwina Parker Vice Chair at the AGM in June 2022.

We have continued to operate through four working groups relating to Governance, Commercial/ Marketing, Property and Finance and set up a specific group to review our approach to our Garden Volunteers and to produce a Volunteering Policy. This followed upon the successful use of a subgroup to develop our website and branding in the previous year.

During the year, the Governance Working Group produced a new set of policies including those covering Safeguarding, Health and Safety and Equality and Diversity. The Working Group also produced a set of Handbooks relating to Staff, Volunteers and Trustees together with a new Code of Conduct for Trustees in accordance with the provisions of the Charity Governance Code for Smaller Charities.

We are a Charitable Company, limited by guarantee with a voting membership. Our current group of members have voting rights at the Annual General Meeting and are responsible for receiving and adopting the Annual Report and Financial Statements as well as confirming the appointment of new Trustees.

During this financial year the Chair, Vice Chair and Executive Director have met on a regular basis with our members for the purpose of providing progress reports on our activities and financial performance and to keep the membership engaged and informed of developments at the Garden.

Our constitution also provides for the appointment of Garden Ambassadors. This is an honorary role for those people who are judged to have made a notable contribution to the Garden. The role allows to attend garden events by invitation and to help promote the garden as a therapeutic space. We have subsequently appointed 11 Ambassadors.

Recruitment and appointment of Trustees

During the last three years, there has been a targeted recruitment and appointment process for Trustees to help ensure an appropriate mix of skills, knowledge and experience amongst the Board. During that time, the recruitment process has helped secure greater diversity within the Board, including two Trustees who are also garden volunteers.

Succession planning is an ongoing activity, and the recruitment processes we use will continue to be reviewed and updated so that we attract potential Trustees from as diverse a range of backgrounds and experience as possible. In particular, we shall continue to work towards ensuring the best possible balance of gender, ethnicity, disability and age. All Trustees have a role description and participate in an annual review of their contribution to the Garden and the effectiveness of the Board.

Recruitment and appointment of Trustees (continued)

In the first instance, Trustees (who are also Board members) are appointed for an initial period of three years, with a further opportunity to serve for three more years, thereby ensuring rotation and succession. The skill mix of Board members reflects the main priorities of the Garden as identified in the Business Plan.

A profile of the Board members can be found on our website www.helmsleywalledgarden.org

We are blessed with a Board which has a wealth of senior level experience from the private, voluntary, and public sectors. Vacancies for the role of Trustee are advertised widely, specifying the preferred skill set and experience required and reflecting the future need and strategy of the Garden as set out in the business plan. Candidates are invited to meet the Chair, Vice Chair and Executive Director to learn about the work of the Board and the exciting opportunities ahead. Appointments are initially confirmed by the Board and ratified at the AGM. All Trustees are now provided with an induction pack and the opportunity for an induction meeting.

Trustee Reviews

The Charities Commission Governance Code recommends that the Board reviews its own performance and that of individual Trustees and the Chair. Accordingly, we have completed a review of each Trustee, and this will be repeated during 2023. Such reviews will form part of any continuing and future review of the board's effectiveness.

The Garden in 2022

We were able to continue with significant progress in 2022, in completing the repair/ renovation of an important part of our building stock and maintaining progress in managing our finances and reserves, whilst continuing to increase the number of volunteers working in the garden who, together with our staff, have created a magnificent display throughout the year.

We continued to receive numerous and lovely compliments from our visitors throughout the season.

This culminated in being given a "Hidden Gem" award by Visit England, one of the few attractions to achieve such an award in Yorkshire and recognising the Garden as playing an important role in increasing the volume and value of tourism within the County.

Enhancing Our Visitor Experiences

We are a significant tourist attraction in the North York Moors and Ryedale area and, together with our partners at the Vine House Café, we attract visitors from far afield aided by welcome publicity at national and local level in the media. Over 76% of our visitors are on short breaks visiting the Garden alongside other attractions in the town and nearby.

We undertook a thorough redesign of our web site with the aid of Maraid who acted as our consultants. The revamp has helped us develop an attractive new brand and logo as well as the initiation of an online booking service which has proved to be very popular. In turn, this is linked to a new computerised accounting system and to the sale of tickets operated by our kiosk volunteers who provide a warm welcome to our visitors and readily respond to any questions about plants etc.

We are now closed to the public on Mondays and Tuesdays. This allows our staff and volunteers to spend more time on maintaining the garden and to support our volunteers in their activities as well as

Enhancing Our Visitor Experiences (continued)

setting aside the time for group visits and coach tours, an area which we hope to grow in the future. Our status as an RHS Partner Garden has also helped to raise our visitor profile and we host free entry for RHS members on Wednesdays. This has become one of our most popular visitor days.

We recognise the need to continue to develop our role as a family attraction for all age groups and have worked with the North York Moors National Park (NYMNP) and Visit England on an accessibility audit so that we can better cater for all age groups and particularly with those with mobility or vision challenges. This survey has resulted in a review of our signage strategy which has considered how we can improve our signage from Helmsley Town Centre and car parks and the interpretation of our displays and signage within the Garden itself.

Signage has been an important focus during the year, and we now have new signs informing visitors at the entrance to the garden and a new panel sited at our labyrinth specifically designed for those with limited vision. Other outcomes from the accessibility audit have been a hearing loop in our kiosk, a voice magnifier for visiting groups, a new wheelchair available for visitors to use and a wheelchair accessible picnic table in our family picnic area.

We have received a number of favourable comments from wheelchair users such as the following;

"The path was level, and the surface was compact, so pushing a wheelchair was relatively easy, and the garden map helped.

The garden staff / volunteers were clearly enthusiastic about the garden, their work, and the visitor experience, so thank you for a lovely morning stroll around the garden."

The Vine House Café is an important part of our offering and many visitors come to both the Café and Garden. There are many compliments about the quality of the food provided at the Café. For example, one visitor commented;

"Had read about the garden before we visited Helmsley, and it is superb. A real credit to the volunteers being an oasis of peace. The different styles for each area are an excellent idea, and with all of the plans and the ever-present Castle is an amazing place to just sit and be. The Vine House Cafe (yes, they do have a vine in there) is amazing with really great food. Great friendly service. This is a very calming place and should be on anyone's list of places to visit. Cannot wait to go back when we are next in the area."

The café lease has been renewed for a further six-year term.

Funding from Ryedale District Council has been instrumental in helping us create more family focused areas in the garden. Our chicken run has become more interesting for visitors by developing the area considerably so larger family groups can enjoy watching and feeding our small flock. We have also created a new fruit cage, set within the picnic lawn, to demonstrate the growing of a range of berries, including raspberries, blueberries and currants.

Our sculpture exhibition in the garden has been extremely popular and the five works, by artist Bill Harding, will remain in the garden for the duration of 2023. Another extremely popular new feature in 2022, our raised beds sown with colourful annuals, were a challenging project for our maintenance team and will be re-sown with another mix this year to attract bees and butterflies.

Enhancing Our Visitor Experiences (continued)

Our grass labyrinth is developing well, and volunteers planted 4,000 crocus bulbs around the outside edge in the autumn as part of the Purple against Polio charitable initiative run by the Rotary Club. Now featured on the back of our garden map, along with details about our physic garden and our work with our volunteers, the labyrinth is becoming an ever more popular destination for visitors within the garden.

Our Buildings

As previously reported, we have a significant building repairs backlog but with the success of our fundraising and grant applications we have begun to make some important inroads. We successfully completed fundraising in the previous financial year for the renovation of the Orchid House and the work was completed for Spring 2022 and it was officially opened in August. We would like to repeat our thanks for the assistance of local residents and visitors (through our Local Giving campaign), the North Yorkshire Moors Potash fund, North Yorkshire County Council, Bernard Sunley Foundation, Kirkby Foundation, and Paver's Fund for their generous support.

The restoration of the Orchid House, together with the refurbishment of our cold frames will help to enhance our volunteer experience by supporting the propagation of our own plants for planting in the Garden and for sale to our visitors.

Our favourable financial position has enabled us to set aside funds in a Designated Reserve as security against future commitments and the need to regularly maintain and repaint our glasshouses and other buildings. It is important to recognise that we will still have a repair backlog for the Vine House and Orchard House in future years.

We have started to plan for the development of our entrance, shop and staff offices which we are progressing to planning stage. The intention is to provide a fitting space in which staff and volunteers can work, a space for the enjoyment of all including our many visitors and a meeting room which can be utilised by local users as well as for Board meetings.

Our Volunteers

Our volunteers are crucial to the work we do and benefit from the support of our charity.

Since 2018, when we initiated our "Over the Garden Gate" programme, our volunteer numbers have increased substantially, with 83 garden volunteers and 22 kiosk volunteers regularly attending sessions at the garden. We now hold a waiting list, which is continually updated, as we look to continue to involve as many individuals from our community as possible. Our volunteers include several who need support, including those experiencing Autism, deafness, depression and anxiety, learning difficulties and dementia.

Funded by a bursary from the National Gardens Scheme, we were able to appoint a trainee through the Work and Retrain as a Gardener Scheme (WRAGS) run by the Women's Farm and Gardens Association (WFGA). This trainee is now employed four days per week by the garden and plays an essential part in supporting our volunteers alongside our existing volunteer coordinator. We have been extremely fortunate in securing a second bursary through the WRAGS scheme and our new trainee will be working two days per week on a 12-month contract fully supported by the National Gardens Scheme has played an important role in supporting our volunteers and developing their skills in areas such as plant propagation and pruning.

We now take volunteers from local charities and North Yorkshire County Council's Living Well project,

Our Volunteers (continued)

together with pupils from Welburn Hall School and from Blueberry Academy.

Our additional volunteer coordinator works with all volunteering sessions but has a specific focus on our kitchen garden and our plant propagation programme. This project is a focus for continuation funding and is the development of a range of hardy perennials to sell on to our visitors. The purpose of the project is to create revenue, develop an exciting range of Helmsley Walled Garden plants and to engage volunteers in new skills and activities. The project runs on a Wednesday afternoon and involves a small number of volunteers who are more challenged in their ability to work independently in the garden.

The popularity and success of our volunteering programme is evidenced by frequent positive comments and remarks from our volunteers, and we regularly review the experience enjoyed by our volunteers to ensure that they are gaining maximum benefit from their involvement with the garden. Volunteers are regularly encouraged to try new activities and we look to develop skills in all our volunteers in all areas of horticulture.

We have also been able to support volunteers in their future employment and over recent years, five have entered other employment or embarked on horticultural careers. We have been able to support one profoundly deaf trainee from Askham Bryan College.

"I love it here – it calms me, makes me feel whole – a sense of peace. I also love friendships that form here and really appreciate the supportive, helpful staff."

A Sustainable Garden

It is important that the Garden contributes to tackling the climate change emergency and helping to achieve the UK's Nationally Determined Contribution by 2030 and net zero challenge by 2050. We can do this in a number of ways.

To date we have undertaken the following steps:

- Extending our composting – our maintenance team have built a new hot composter to ensure the surplus garden waste is recycled and used to mulch our borders.
- Promoting the use of natural fertilisers in the Garden at all times using manure from nearby stables and from our own chickens.
- Replacing our old gas boilers with electric heaters.
- Growing our own produce and sourcing new plants for sale from a more local grower – Myers Beck, which is also a registered charity with a similar ethos to Helmsley Walled Garden and which provides work experience and social therapeutic horticulture for adults with disabilities.
- Promoting shared car journeys for staff and volunteers who cannot walk or cycle to the garden or do not have convenient access to public transport. Visitors using public transport can receive a discounted entry ticket.
- Promoting wildlife and biodiversity in the garden through the selection of plants, eradicating the use of chemical fertilisers, and erecting insect hotels and bird boxes.
- Completed our new secret garden with a selection of plants based on the book by Frances Hodgson Burnett.

A Sustainable Garden (continued)

- Completed our new wildlife garden and pond which are aimed at promoting further biodiversity and which have been funded by the Finnis Scott Foundation. A new interpretation board now informs visitors about what species of wildlife they might find there.
- We make our own leaf mould as mulch for the garden and make comfrey plant food as well as using peat free compost for plant propagation. We do not use any chemical herbicides or pesticides in the garden.

Following a comprehensive audit with students from the Stockholm Institute at York University, we have defined some key areas that can be further developed in terms of sustainability. Promoting day-to-day activities, such as waste recycling, water harvesting and using peat free compost will be incorporated into our own marketing campaigns. Sustainability and minimal environmental impact will be part of the criteria for future developments, such as new buildings and building restoration work. New projects in the garden will have a focus on biodiversity, sustainable maintenance requirements and low carbon impact.

One of the initiatives suggested by the audit was an interactive map on our own website. This is potentially a project for 2023, enabling visitors, and potential visitors, to see, and understand some of the activities 'behind the scenes' that contribute to the garden's overall sustainable profile. Water harvesting and use has been a key area for focus, following the severe drought of 2022. The garden now has new water butts on all downpipes and is creating a water harvest facility from the existing polytunnel roof. Water use in the garden is being carefully considered and new systems that enable more effective watering will be a development project for the garden in 2023.

Working with our Local Community

In addition to supporting our volunteers (many of whom live locally), we also provide twenty low cost potager plots made available to Helmsley residents to grow their own vegetables. One of our volunteers has also started a new Helmsley Gardening Club.

The garden has hosted a number of short courses, including painting, fruit tree pruning, photography and outdoor theatre in conjunction with Helmsley Arts Centre is becoming a regular summer event. Countryside Learning use the garden for outdoor learning days regularly and the plan for 2023 is four days, involving all the primary schools in the area, to enjoy a day of mindfulness at the garden. These events will be supported also this year by an English Heritage education officer.

We invite Ryedale Charities Together to come and enjoy the Garden on a regular basis. The NYMNP has two family volunteer visits to the Garden where families are involved in horticultural activities.
We continue to be grateful for the support of Helmsley Town Council and the North York Moors National Park.

Marketing and Communications

The launch of our new website was well received, and it now contains features such as a downloadable map and guide to the garden, volunteer stories, a What's On page featuring events at the garden and pages for donating and the purchase of day and season tickets, together with lifetime and annual memberships.

We also promote the Vine House Café and guidance on how to get to the Garden.

Financial Review

Since the declaration of the Coronavirus pandemic in March 2020, this is the first financial year that the activities in the garden have not been impacted by national lockdowns and the associated closures that came with these, and it has been able to trade through the full financial period with the pattern of its activities and opening determined by the Trustees and Executive director.

The results for this financial year show our total income from all sources increased to £300,574 compared to £291,072 in 2021 with an overall deficit of £19,653 compared to the surplus in 2021 of £72,613. Numbers visiting the garden remained robust during the period, bolstered by the affiliation to the RHS as a Partner Garden on Wednesdays each week.

The accessibility of the Shop, with its widening range of stock and plants without the requirement to enter the garden has increased sales year on year too, with income increasing to £59,705 from £54,170 in 2021.

The level of admission fees is restricted by competition from other attractions in the vicinity; they are reviewed keenly on an annual basis in line with gardens of a similar size and quality to ensure we continue to remain attractive to visitors, feeling that they are still getting value for money from every visit that they make to the garden with a constant watching brief by the Trustees of the impact that the cost of living crisis in the economy is having on household disposable income and the risks associated with this for the overall income of the garden.

Our close symbiotic relationship with the Vine House Café and its proximity to the garden, undoubtedly enhances the overall visitor experience.

We continue to focus our financial strategy to secure funds to renovate and repair our unique garden heritage buildings with expenditure this financial year of £46,000 on the Orchid House being part of those repair costs and accordingly, the key reason for the overall deficit in our results for this financial year. All necessary repairs and renovation have now been completed on the Orchid House and it is already proving an asset to the Garden, generating income for the hosting of external events as well as its use for Trustee Board meetings.

During the year, the Trustees have Designated a further £60,000 (2021: £10,000) from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets. Note 18 on pages 25 and 26 provides additional information of this designated purpose.

At the Balance sheet date, the Total Funds of the Charity were £313,932 compared to £333,585 in the previous financial year; of these, the Unrestricted Funds were £211,250 compared to £203,191 at the end of the prior year. These are funds which are expendable at the Trustees' discretion in furtherance of the objects or administration of the Charity.

Almost all of our operating costs are covered by income from our members, Friends for Life and visitors to the Garden, corresponding Gift Aid to this revenue, sales from the shop and plants and rental income from the café, the remainder of any income from gifts, bequests, and grant funding.

Our financial model continues to be rigorously tested to ensure that the financial well-being of the Charity and the solidity of its current level of resources are sustained and operationally maintainable for the future.

Reserves Policy

The aim of our Reserves Policy is to;

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income resulting from adverse period of weather or other unforeseen circumstances

To achieve these aims, the charity looks to hold reserves of a minimum of five months running costs at the end of our accounting year in November. Seeking to build additional income streams through the winter months, we would also look to achieve a financial safety net at the start of the season in March of a further three months running costs into the summer.

Helmsley Walled Garden, in addition to being a popular tourist destination during the summer months, is an essential resource for its nearby community. It is imperative that we retain enough reserves from our summer visitors through these months to support the ongoing work of our volunteers in the winter months. Not only do we need to cover the costs of our staff to support volunteers through the winter, we also have expenses, garden tools and materials that continue to be ongoing costs for us from November through to March with no visitor income. Our position, financially, highlights the fact that Helmsley Walled Garden exists through our volunteers – the garden itself providing solace and therapeutic activity for those individuals 11 months of the year.

In addition to the picture we see in November, we also look to hold a balance in the Spring that enables us to ensure the purchase of stock for our shop and plant sales, the replanting and restoration of some areas of the garden on an annual basis and the supply of new tools and equipment for our volunteers if required. The revenue from our visitor sales fluctuates greatly due to weather conditions throughout the summer months and, although our visitor numbers (and consequently revenue) may be greatly reduced by poor weather, our volunteers continue to enjoy their activities in the garden in even the inclement weather of an English spring.

To enable the charity to achieve this we must endeavour to maintain at least £75,000 of unrestricted reserves. Our performance in this financial year has once again been reassuringly positive and these currently stand at £211,250.

The Trustees are mindful that to meet our existing and ongoing obligations for the next financial year, new income streams projects and funding will continue to be vital to ensure our sustainability and our ability to service our community, members and the wider public with what the garden offers. Additionally, this year, the Trustees Designated a further £60,000 from the Unrestricted Reserves which has been set aside to support the ongoing maintenance, upkeep and rolling repairs associated with our historic buildings and glasshouse assets. Our primary focus continues to be an unwavering endeavour to sustain the reserves in excess of the minimum operational level set.

The Board of Trustees will review the above criteria with reference to the charity's Annual Plan and developing strategy and determine the target level of free reserves to meet these.

Plans for Future Periods

The Garden is now in a much stronger financial position than has been the case in recent times as a result of the hard work and commitment of our staff, volunteers and trustees. The comments we receive from our visitors about the Garden continue to be complimentary, but we still have a significant building repair backlog and, as mentioned, we have plans for the development of the entrance, shop, and offices. We therefore need to ensure that we have sufficient staff resources in place to support our volunteers and ensure the smooth running of the Garden.

Accordingly, we will aim to continue to grow and diversify our income as well as to support the development of the Garden in a way which is increasingly attractive to families and by creating exciting new attractions.

We thank all who have been part of this successful financial year and look forward to the next.

The financial statements have been delivered in accordance with the special provisions relating to companies subject to the small companies regime.

The annual report was approved by the trustees of the charity on 13 July 2023 and signed on its behalf by:

N Holroyd

Nick Holroyd
Chair Helmsley Walled Garden Trustees

Statement of trustees' responsibilities

The trustees (who are also directors of Helmsley Walled Garden Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. 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.

Independent examiner's report to the trustees of Helmsley Walled Garden Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Basis of independent examiner's report

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts 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 accounts to be reached.

Signed:

Sally Appleton

Sally Appleton
ICAEW
Saffery Champness LLP
Mitre House
North Park Road
Harrogate
HG1 5RX

4 August 2023

Statement of Financial Activities for the Year Ended 30 November 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	12,968	-	12,968	18,413
Charitable activities	4	191,936	55,438	247,374	238,137
Investment income	5	20	-	20	5
Other income	6	40,212	-	40,212	34,517
Other trading activities	7	-	-	-	-
Total income		245,136	55,438	300,574	291,072
Expenditure on:					
Raising funds		(600)	-	(600)	(288)
Charitable activities	8	(224,676)	(83,150)	(307,826)	(211,131)
Governance costs	10	(11,801)	-	(11,801)	(7,040)
Total expenditure		(237,077)	(83,150)	(320,227)	(218,459)
Net income/(expenditure)		8,059	(27,712)	(19,653)	72,613
Transfer between funds		-	-	-	-
Net movement in funds		8,059	(27,712)	(19,653)	72,613
Reconciliation of funds					
Total funds brought forward		203,191	130,394	333,585	260,972
Total funds carried forward	18	211,250	102,682	313,932	333,585

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 18.

Helmsley Walled Garden Limited
Year ended 30 November 2022

(Registration number: 03285642)

Balance Sheet as at 30 November 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	106,167	108,281
		106,167	108,281
Current assets			
Stocks	14	18,197	17,457
Debtors	15	861	10,538
Cash at bank and in hand		258,219	255,691
		277,277	283,686
Creditors: Amounts falling due within one year	16	(30,108)	(13,823)
Net current assets		247,169	269,863
Total assets less current liabilities		353,336	378,144
Creditors: Amounts falling due after more than one year	17	(39,404)	(44,559)
Net assets		313,932	333,585
Funds of the Charity:			
Restricted funds	18	102,682	130,394
Unrestricted funds	18		
General		126,990	173,191
Designated		84,260	30,000
Total funds		313,932	333,585

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 of the Companies Act 2006.

The trustees acknowledge 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 on pages 14 to 29 were approved by the Trustees, authorised for issue on 13 July 2023. and signed on their behalf by:

N Holroyd
Trustee

C Lawton
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2022

1. Charity status

The charity is a charity limited by guarantee, registered in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The 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) and the Companies Act 2006.

Basis of preparation

Helmsley Walled Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are drawn up on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, Friends for Life, visitors to the Garden and associated income from its plant sales along with rental income from the café on site as well as the hire of the garden now for outdoor events.

The Trustees continue to maintain a constant watching brief on the Charity's cash flow and budget predictions with financial projections updated quarterly and reforecasts fine-tuned on alternative assumptions to evaluate the predicted outcomes, and these reviewed at Trustee meetings,

New income streams are continually being evaluated and pursued to balance against any future disruptions to the normality of the usual trading pattern and cycle to strengthen the Unrestricted Reserves and boost the Charity's resilience.

The Trustees forecasts indicate that the Charity will be able to maintain liquidity for a period of at least one year following the date of signing these financial statements and sustain its operational existence during the next 12 months and accordingly, the Charity accounts are appropriately prepared under the going concern basis.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest income is recognised as it is received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

Charitable activities

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the Trusts activities. The breakdown of these support costs is set out in note 9.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit or independent exam, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings and Glasshouses	straight line over the remaining useful life of the lease
Plant & equipment	15% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	3 years straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3. Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and legacies (see notes below)	-	-	-	185
Donations from individuals	12,968	-	12,968	18,228
	12,968	-	12,968	18,413

Included within restricted funds is £nil (2021: £15,837 for the Orchid House Appeal).

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Entrance fee	108,119	-	108,119
Garden and shop sales	59,705	-	59,705
Grant	2,000	55,438	57,438
Other	22,112	-	22,112
	191,936	55,438	247,374

Included within restricted fund grant income is £2,667 from Ryedale District Council for COVID support and £2,500 for Beyond the Garden Gate, £7,771 from North York County Council for the apprenticeship scheme, £31,000 in contributions for the Orchid House Renovation, £500 from Helmsley Town Council for the Auricular Theatre, £1,000 from North York Moors for picnic tables, £5,000 from Bramall Foundation and £5,000 from the Brelms Trust for salary costs.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

Income from charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Entrance fee	127,532	-	127,532
Garden and shop sales	54,170	-	54,170
Grant	-	38,669	38,669
Other	17,766	-	17,766
	199,468	38,669	238,137

Included within restricted fund grant income is £11,036 from Ryedale District Council for COVID support, £4,250 from Ryedale District Council for the website, £3,383 from North York Moors National Park in relation to building repairs, £15,000 in contributions for the Orchid House Renovation and £5,000 from the Brelms Trust for salary costs.

5. Investment income

Unrestricted funds	2022	2021
	£	£
Interest receivable on bank deposits	20	5
	20	5

6. Other income

	Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Rental income	22,343	-	22,343	20,921
Gift Aid tax reclaimed	17,869	-	17,869	13,596
	40,212	-	40,212	34,517

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

7. Other trading activities

	2022	2021
	£	£
Fundraising	-	-
	-	-

8. Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Garden and shop cost of sales	35,816	-	35,816
Wages and salaries	106,971	11,881	118,852
Staff pensions	2,412	87	2,499
Repairs and renewals	26,374	66,279	92,653
Support costs (see note 9)	51,606	803	52,409
Depreciation and impairment	1,497	4,100	5,597
	224,676	83,150	307,826

Expenditure on charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Garden and shop cost of sales	28,583	-	28,583
Wages and salaries	82,017	16,036	98,053
Staff pensions	4,927	-	4,927
Repairs and renewals	15,351	9,994	25,345
Support costs (see note 9)	44,684	4,250	48,934
Depreciation and impairment	1,189	4,100	5,289
	176,751	34,380	211,131

The average number of staff during the year was 5 (2021: 4). No member of staff received employee benefits of more than £60,000 in the current or prior year.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

9. Support costs

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Cleaning	4,136	-	4,136
Rent	16,563	-	16,563
Rates & Water	2,335	-	2,335
Light, heat and power	4,915	-	4,915
Insurance	4,743	-	4,743
Telephone and fax	1,341	-	1,341
Website and computer	128	-	128
Printing, postage and stationery	1,953	-	1,953
Subscriptions and memberships	1,991	-	1,991
Sundry expenses	3,370	-	3,370
Advertising	4,936	-	4,936
Bank charges	3,054	-	3,054
Bank loan interest	1,182	-	1,182
Travel, fuel and accommodation	581	803	1,384
Trustee expenses	378	-	378
	51,606	803	52,409

Support costs – previous year

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Cleaning	2,744	-	2,744
Rent	7,451	-	7,451
Rates & Water	705	-	705
Light, heat and power	4,142	-	4,142
Insurance	4,380	-	4,380
Telephone and fax	1,420	-	1,420
Website and computer	9,793	4,250	14,043
Printing, postage and stationery	3,081	-	3,081
Subscriptions and memberships	2,240	-	2,240
Sundry expenses	1,968	-	1,968
Advertising	3,774	-	3,774
Bank charges	2,429	-	2,429
Bank loan interest	104	-	104
Travel, fuel and accommodation	171	-	171
Trustee expenses	282	-	282
	44,684	4,250	48,934

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

10. Governance Costs of the Charity

	Unrestricted funds General	Restricted funds	Total 2022
	£	£	£
Accountancy fees	4,800	-	4,800
Legal and professional fees	7,001	-	7,001
	11,801	-	11,801

Governance Costs of the Charity – previous year

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Accountancy fees	4,100	-	4,100
Legal and professional fees	2,615	325	2,940
	6,715	325	7,040

Accountancy fees include £4,800 payable to the Independent examiner.

11. Trustees remuneration and expenses

Three trustees had expenses reimbursed in the year totalling £107 for mileage claims. No trustees, nor any persons connected with them, have received any other remuneration from the charity during the year.

12. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

13. Tangible fixed assets

	Fixtures & fittings	Buildings and Glasshouses	Total
	£	£	£
Cost			
At 1 December 2021	21,745	804,408	826,153
Additions	3,483	-	3,483
At 30 November 2022	25,228	804,408	829,636
Depreciation			
As at 1 December 2021	15,246	702,626	717,872
Charge for the year	1,497	4,100	5,597
At 30 November 2022	16,743	706,726	723,469
Net book value			
At 30 November 2022	8,485	97,682	106,167
At 30 November 2021	6,499	101,782	108,281

Impairment

Other tangible fixed assets

In the year ended 30 November 2018 the Trustees considered the glasshouses to be impaired. The impairment charge was based on a report on the condition of the glasshouses prepared by W R Dunn & Co Limited in 2018. In the current year the Trustees didn't consider any further impairment to be necessary.

14. Stock

	2022	2021
	£	£
Stocks	18,197	17,457

15. Debtors

	2022	2021
	£	£
Trade debtors	373	2,635
Other debtors	488	7,903
	861	10,538

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,235	54
Other taxation and social security	6,394	3,231
Bank loans	5,155	5,028
Accruals	16,324	5,510
	30,108	13,823

17. Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	39,404	44,559
	39,404	44,559

The 10-year bank loan entered into in 2020 is guaranteed by the UK Government under the BBLS (Bounce Back Loan Scheme). There was an initial 13 months where no repayments were to be made and interest at 2.25% is covered by UK Government for the 13 month period under BIP (Business Interruption Payment).

18. Funds

	Balance as at 1 December 2021	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2022
	£	£	£	£	£
Unrestricted funds					
General	173,191	245,136	(231,337)	(60,000)	126,990
Designated	30,000	-	(5,740)	60,000	84,260
Total unrestricted funds	203,191	245,136	(237,077)	-	211,250
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	71,635	-	(4,100)	-	67,535
Orchid House Appeal (including grants)	26,212	31,000	(57,212)	-	-
Restricted grant funding	2,400	24,438	(21,838)	-	5,000
Total restricted funds	130,394	55,438	(83,150)	-	102,682
Total funds	333,585	300,574	(320,227)	-	313,932

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

	Balance as at 1 December 2020	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2021
	£	£	£	£	£
Unrestricted funds					
General	130,379	236,566	(183,754)	(10,000)	173,191
Designated	20,000	-	-	10,000	30,000
Total unrestricted funds	150,379	236,566	(183,754)	-	203,191
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	74,848	-	(4,100)	887	71,635
Orchid House Appeal (including grants)	-	30,837	(4,625)	-	26,212
Restricted grant funding	5,598	23,669	(25,980)	(887)	2,400
Total restricted funds	110,593	54,506	(34,705)	-	130,394
Total funds	260,972	291,072	(218,459)	-	333,585

Designated funds

During the year, the Trustees have Designated a further £60,000 (2021: £10,000) from the Unrestricted Reserves which has been set aside to support some of the charity's predicted investment in infrastructure planned for 2023 and 2024. It includes some on-going maintenance, upkeep of the glasshouse assets and funds to support the renovation of the historical buildings. The sum held in the Designated Funds is now £84,260 (2021: £30,000)

Restricted funds

- BIG Lottery: Donated to refurbish the glasshouses which are held in fixed assets.
- Glasshouses Fund: Established to refurbish the glasshouses which are held in fixed assets. The expenditure in the year is depreciation.
- Orchid House Appeal: Support for the renovation of Orchid House which was completed during 2022.

The majority of the Restricted Funds spend in the financial year were for the renovation and refurbishment of the Orchid House, a key historic structure of the garden used by both volunteers and visitors. The success of the appeal in 2021 enabled the charity to raise sufficient funds from other sources to complete the restoration in 2022 within budget.

- Restricted Grant Funding: This represents funding given for specific purposes. The £5,000 balance remaining at the year-end is restricted for salaries and will be spent in the course of 2023.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

19. Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	8,485	97,682	106,167
Current assets	272,277	5,000	277,277
Current and non-current liabilities	(69,512)	-	(69,512)
Total net assets	211,250	102,682	313,932

Analysis of net assets between funds – previous year

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	6,499	101,782	108,281
Current assets	255,074	28,612	283,686
Current and non-current liabilities	(58,382)	-	(58,382)
Total net assets	203,191	130,394	333,585

20. Analysis of net funds

	As at 1 December 2021	Cash flow	As at 30 November 2022
	£	£	£
Cash at bank and in hand	255,691	2,528	258,219
Net funds	255,691	2,528	258,219

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

21. Operating lease commitments

Helmsley Walled Garden Limited leases the site from which the company operates. Under the terms of the lease, there are two elements to the rent due; a fixed basic rent and a variable rent linked to admissions income.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year – fixed and variable elements	14,230	16,563
Later than 1 year and not later than 5 years		
Fixed element	2,612	2,612
Estimated variable element *	40,000	40,000
Later than 5 years		
Fixed element	12,416	13,069
Estimated variable element *	190,000	200,000
	259,258	272,244

The lease contains a provision for rent reviews linked to RPI every three years. These increases have not been factored into the figures above after 2019, as it is not possible to accurately determine future values for the Retail Prices Index.

* The variable rent is linked to admissions income. It is not possible to accurately predict future amounts of variable rent due later than 1 year, however, based on admissions income over the last five years, the Trustees expect this charge to equate to approximately £10,000 per annum.

22. Related party transactions

There were no related party transactions in the current or prior year that require disclosure.

Notes to the Financial Statements for the Year Ended 30 November 2022 (continued)

23. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2,576	15,837	18,413
Charitable activities	199,468	38,669	238,137
Investment income	5	-	5
Other income	34,517	-	34,517
Other trading activities	-	-	-
Total income	236,566	54,506	291,072
Expenditure on:			
Raising funds	(288)	-	(288)
Charitable activities	(176,751)	(34,380)	(211,131)
Governance costs	(6,715)	(325)	(7,040)
Total expenditure	(183,754)	(34,705)	(218,459)
Net income/(expenditure)	52,812	19,801	72,613
Transfers between funds	-	-	-
Net movement in funds	52,812	19,801	72,613
Reconciliation of funds			
Total funds brought forward	150,379	110,593	260,972
Total funds carried forward	203,191	130,394	333,585

HELMSLEY WALLED GARDEN LIMITED

England & Wales - Charity number 1074448

Accounts

Company registration number: 03285642
Charity registration number: 1074448

Helmsley Walled Garden Limited

(A company limited by guarantee)

Annual Report and Financial Statements
For the year ended 30 November 2021

Helmsley Walled Garden

A beautiful garden changing lives

Table of Contents

Reference and Administrative Details	1
Trustees' Report	1
Independent Examiner's Report	11
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15-28

Helmsley Walled Garden Limited
Year ended 30 November 2021

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2021.

Reference and administrative details

Trustees
P Crabtree (Chair)
N Holroyd (Vice Chair)
L M Allen
S Barstow
J A Batty
D Brewster
C L Lawton
E J Parker
Dr J R Strang

Company registration number: 03285642

Charity registration number: 1074448

Registered office
Helmsley Walled Garden
Cleveland Way
Helmsley
York
YO62 5AH

Objectives and Activities

At an extraordinary General meeting on 27th May 2021, we agreed to alter the objects of the company following consultation with our Members and the Charity Commission. The final version has subsequently been ratified by the Charities Commission and filed with Companies House.

Our Charitable objects are as follows;

"To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture through the development and maintenance of an historic walled garden, providing a supportive therapeutic space for volunteers and enhancing the physical and emotional health and wellbeing of everyone who uses and visits the garden."

The Trustees can confirm that the charity's activities are conducted in accordance with the requirements of Section 4 of the Charities Act 2011 and the fulfilment of the Public Benefit provision and guidance published by the Charity Commission for England and Wales.

During the 2021 financial year we were able to make significant progress in implementing our 2020-2023 business plan. We have conducted regular Board meetings and our annual "Away Day" by Zoom and sought to ensure the safety of our staff, volunteers and visitors by adhering to the NHS Coronavirus regulations and by undertaking the appropriate risk assessments prior to reopening.

Structure, Governance and Management

There have been no changes to the Board of Trustees over the past twelve months and the significant benefits of experienced and diverse Board have been crucial in ensuring the success of the Garden. We have continued to operate through four working groups relating to Governance, Marketing, Property and Finance and we set up a specific "task and finish" group to oversee the appointment of consultants to create our new web site and brand (as shown on the cover to this report) and work with them through its development. This has proved highly successful and the new web site was launched in time for the new 2021 season.

Following consultation with our Members we adopted our new constitution at an Extraordinary Meeting held on 27 May 2021. This has led to the appointment of a new group of Members who are responsible for receiving and adopting the Annual Report and Financial Statement at the AGM as well as appointing new Trustees. We will provide progress reports on our activities and finances during the year to our Members.

Our constitution also provides for the appointment of Garden Ambassadors. This is an honorary role for those people who are judged to have made a notable contribution to the Garden. The role allows for the attendance at garden events by invitation as well as helping to promote the garden as a therapeutic space. We have subsequently appointed 10 Ambassadors.

Recruitment and Appointment of Trustees

During the last three years, there has been a targeted recruitment and appointment process for Trustees to help ensure an appropriate mix of skills, knowledge and experience amongst the Board. During that time the recruitment process has helped secure greater diversity within the Board, including two Trustees who are also garden volunteers.

Succession planning is an ongoing activity and the recruitment processes we use will continue to be reviewed and updated so that we attract potential Trustees from as diverse a range of backgrounds and experience as possible. In particular, we shall continue to work towards ensuring the best possible balance of gender, ethnicity, disability and age. All Trustees have a role description and participate in an annual review of their contribution to the Garden and the effectiveness of the Board.

In the first instance Trustees (who are also Board members), are appointed for an initial period of three years, with a further opportunity to serve for three more years, thereby ensuring rotation and succession. The skill mix of Board members reflects the main priorities of the Garden as identified in the Business Plan.

A profile of the Board members can be found on our website www.helmsleywalledgarden.org.

We are blessed with a Board which combines a wealth of senior level experience from the private, voluntary and public sectors. In the first instance, potential Trustees meet the Chair, Vice Chair and General Manager to learn about the work of the Board and the exciting opportunities ahead. Appointments are initially confirmed by the Board and ratified at the AGM. All Trustees are now provided with an induction pack and an induction meeting.

The term of office of the Chair will end in June 2022, having served on the Board for six years as a Trustee and three as Chair. A new Chair will need to be appointed at our 2022 AGM as well as a new Trustee appointed to the Board. The skills of the new Trustee should reflect the future strategy of the Garden as set out in the Business Plan.

Trustee Reviews

The Charities Commission Governance Code recommends that the Board reviews its own performance and that of individual Trustees and the Chair. Accordingly, we have completed a review of each Trustee and the outcome will form part of a Board review of its effectiveness to be held during 2022.

The Garden in 2021

We were able to make significant progress in 2021; commencing the repair/ renovation of our building stock, making a significant improvement to our finances and reserves, increasing the number of volunteers working in the garden who, together with our staff, created a magnificent display throughout the year

COVID 19 continued to impact on the activities at the garden, particularly at the beginning of April 2021, when volunteers and staff were very keen to return to the Garden and to prepare it for opening two weeks later with appropriate COVID safeguards in place.

Fortunately, our early season visitors were of a similar mind:

One visitor said in April 2021,

"Stunning. When in perfect season, there's no better place to be! My husband and I enjoy strolling the garden and taking in the fresh air. "

And we continued to receive numerous and lovely compliments from our visitors throughout the season:

"We were referred here by someone staying at our hotel and were very happy we decided to give it a try. There's an amazing array of different gardening spaces with a wide variety of plantings, from annuals through to vegetables. The gardeners are volunteers and the whole thing is a charitable effort. It's definitely something the gardeners of Helmsley should be rightly proud of. The cafe has great food too."

"The whole place is inspirational and the backdrop of the castle only adds to its beauty. I came with my parents back in the mid to late nineties shortly after work started on the restoration. All the hard work over these years has paid off and it is credit to you all. I would recommend it to everyone."

"A lovely garden, with Helmsley Castle as the back-drop - perfect!
The flowers beds were brimming with flowers and wildlife (bees etc.). We particularly enjoyed the dahlia display."

"Really interesting small garden."

" Run as a social enterprise by (mostly) volunteers."

" Well laid out and looked after (even in late Autumn)."

This culminated in being given a "Hidden Gem" award by Visit England, one of the few attractions to achieve such an award in Yorkshire and recognising the Garden as playing an important role in increasing the volume and value of tourism within the County.

Enhancing Our Visitor Experiences

We are a significant tourist attraction in the North York Moors and Ryedale area and, together with our partners at the Vine House Café, we attract visitors from far afield aided by welcome publicity at national and local level in the media. Over 76% of our visitors are on short breaks visiting the Garden alongside other attractions in the town and nearby.

We undertook a thorough redesign of our web site with the aid of Maraid who acted as our consultants. The revamp has helped us develop an attractive new brand and logo as well as the initiation of an online booking service which has proved to be very popular. In turn, this is linked to a new computerised accounting system and to the sale of tickets operated by our kiosk volunteers who provide a warm welcome to our visitors and readily respond to any questions about plants etc.

We are now closed to the public on Mondays and Tuesdays. This allows our staff and volunteers to spend more time on maintaining the garden and to supporting our volunteers in their activities as well as setting aside the time for group visits and coach tours, an area which we hope to grow in the future. Our status as an RHS Associate Garden has also helped to raise our visitor profile and we host free entry for RHS members on Wednesdays. This has become one of our most popular visitor days.

We recognise the need to continue to develop our role as family attraction for all age groups and are working with the North York Moors National Park (NYMNP) and Visit England on an accessibility survey so that we can better cater for all age groups and particularly with those with mobility or vision challenges. This survey will be complemented by a review of our signage strategy. This will look at how we can improve our signage from Helmsley Town Centre and car parks and the interpretation of our displays and signage within the Garden itself.

We have received a number of favourable comments from wheelchair users such as the following;

"The path was level, and the surface was compact, so pushing a wheelchair was relatively easy, and the garden map helped.

The garden staff / volunteers were clearly enthusiastic about the garden, their work, and the visitor experience, so thank you for a lovely morning stroll around the garden."

The Vine House Café is an important part of our offer and many visitors come to both the Café and garden. There are many compliments about the quality of the food provided at the Café. For example, one visitor commented;

"Had read about the garden before we visited Helmsley, and it is superb. A real credit to the volunteers, it is an oasis of peace. The different styles for each area are an excellent idea, and with all of the plans and the ever-present Castle is an amazing place to just sit and be. The Vine House Cafe (yes, they do have a vine in there) is amazing with really great food. Great friendly service. This is a very calming place and should be on any one's list of places to visit. Cannot wait to go back when we are next in the area."

Subsequent to the year end the café lease has been renewed for a further six year term.

Our Buildings

As previously reported, we have a significant building repairs backlog but with the success of our fundraising and grant applications we have begun to make some important inroads. We replaced our obsolete gas heating system in the Café, shop and office with electric wall heaters and we hope at some future date to be able to generate our own electricity though the installation of solar panels or other heat source. We have completed necessary repairs to the Café roof and the pan-tile roofs on the Café/Bothy area. We also successfully completed fundraising for the renovation of the Orchid House (at an estimated cost of £65,000) and we will have this work completed for Spring 2022. We would like to acknowledge the assistance of local residents and visitors (through our Local Giving campaign), the North Yorkshire Moors Potash fund, Bernard Sunley Foundation, Kirkby Foundation, North Yorkshire County Council and Paver's fund for their generous support.

The restoration of the Orchid House, together with the refurbishment of our cold frames will help to enhance our volunteer experience by supporting the propagation of our own plants for planting in the Garden and for sale to our visitors.

Our favourable financial position has enabled us to set aside funds in a Designated Reserve as security against future commitments and the need to undertake regular maintenance and repaint our glasshouses and other buildings. It is important to recognise that we still have a repair backlog of £200,000 (2018 prices) for the Vine House and Orchard House in future years.

Our Volunteers

Our volunteers are crucial to the work we do and benefit from the support of our charity. We are pleased that so many of them have returned to the Garden after lockdown. During their absence from the garden, we kept in touch with our volunteers and offered them support when they requested it.

Since 2018 when we initiated our "Over the Garden Gate" programme, our number of volunteers has increased by over 50% and at times we have had a waiting list. Our volunteers include several who need support, including those experiencing Autism, deafness, depression and anxiety, learning difficulties and dementia. Funded by a bursary from the National Gardens Scheme, we were able to appoint a trainee through the Work and Retrain as a Gardener Scheme (WRAGS) run by the Women's Farm and Gardens Association (WFGA) who has played an important role in supporting our volunteers and developing their skills in areas such as plant propagation and pruning. We now take volunteers from local charities and North Yorkshire County Council's Living Well project, together with pupils from Welburn Hall School and from Blueberry Academy.

The popularity and success of our volunteer programme is evidenced by comments from our volunteers which include;

"I love it here – it calms me, makes me feel whole – a sense of peace. I also love friendships that form here and really appreciate the supportive, helpful staff".

"Transformational - a joy to see it work on other people and it has benefited myself. He comes home so animated "- John's wife

"I love coming to the Garden – the whole surroundings, the peace, the joy in both details and the "whole". The staff group, complementary to each other, set an encouraging and enabling lead/direction. And I have learned something new (not about gardening – much wider) every single week from my fellow gardeners."

Our Volunteers (continued)

We have also been able to support volunteers in their future employment and over recent years, five have entered other employment or embarked on horticultural careers. We have been able to support one profoundly deaf trainee from Askham Bryan College.

A Sustainable Garden

It is important that the Garden contributes to tackling the climate change emergency and helping to achieve the UK's Nationally Determined Contribution by 2030 and net zero challenge by 2050. We can do this in a number of ways.

To date we have undertaken the following steps:

- Extending our composting – our maintenance team have built a new hot composter for ensuring the surplus Garden waste is recycled and used in the Garden.
- Promoting the use of natural fertilisers in the Garden at all times using manure from nearby stables and from our own chickens.
- Replacing our old gas boilers with electric heaters.
- Growing our own produce and sourcing new plants for sale from a more local grower – Myers Beck which is also a registered charity with a similar ethos to Helmsley Walled Garden and which provides work experience and social therapeutic horticulture for adults with disabilities.
- Promoting shared car journeys for staff and volunteers who cannot walk or cycle to the Garden or don't have convenient access to public transport. Visitors using public transport can receive a discounted entry ticket.
- Promoting wildlife and biodiversity in the garden through the selection of plants, eradicating the use of chemical fertilisers, and erecting insect hotels and bird boxes.
- Completed our new secret garden with a selection of plants based on the book by Frances Hodgson Burnett.
- Completed our new wildlife garden and pond which are aimed at promoting further biodiversity and which have been funded by the Finnis Scott Foundation. A new interpretation board will be erected for the coming season.
- We make our own leaf mould as a mulch for the Garden and make comfrey plant food as well as using peat free compost for peat propagation. We do not use any chemical herbicides or pesticides in the Garden.

Furthermore, we plan to expand our sustainable objectives and have agreed to work with students from the Stockholm Institute at York University to undertake a comprehensive audit of our activities with a view to undertaking further actions in future years.

Working with our Local Community

In addition to supporting our volunteers (many of whom live locally), we also provide 20 low cost potager plots made available to Helmsley residents to grow their own vegetables. One of our volunteers has also started a new Helmsley Gardening Club.

Working with our Local Community (continued)

We have also supported a number of short courses including painting, fruit tree pruning, photography and outdoor theatre in conjunction with Helmsley Arts Centre. We also host corporate away days and educational visits from schools within North Yorkshire Countryside learning will be using the Garden for four outside teaching days. We invite Ryedale Charities Together to come and enjoy the Garden on a regular basis. The NYMNP have two family volunteer visits to the Garden where families are involved in horticultural activities. We continue to be grateful for the support of Helmsley Town Council and the North York Moors National Park.

Marketing and Communications

The launch of our new website has been very well received and it contains a number of new features including a downloadable map and guide to the garden, volunteer stories, a What's On page featuring events at the garden and pages for donating and the purchase of day and season tickets, together with lifetime and annual memberships. We also promote the Vine House Café and guidance on how to get to the Garden.

Financial Review

With the outbreak of the Coronavirus Pandemic declared in the Spring of 2020 and the National UK Lockdown from the 23 March 2020 the garden had to remain closed until the end of July 2020 which had a dramatic impact on our primary income streams in the financial year ended 30 November 2020 with visitor numbers depleted.

Despite this, the combination of effective cost management, increased contributions from funded projects and the receipt of various sources of COVID emergency funding and successful fundraising all stood the charity in good stead at the start of this financial year when there was still the spectre of the pandemic to address and a further national lock down at the start of 2021 to navigate the charity through.

The results for this financial year show our total income from all sources increased to £291,072 compared to £229,281 in 2020 with an overall surplus of £72,613 compared to the surplus in 2020 of £67,043. This is particularly reflective of the exceptional level of visitor numbers to the garden as the cessation of the lockdown engendered a wave of support to be in the outdoors and to meet up with family and friends in the convivial environment of both the garden and the Vine House Café.

Our propagation activities during the winter months have also bolstered our Garden and shop sales income year on year with income increasing from £10,346 in 2020 to £54,170 in 2021.

Part of our financial strategy has also been to secure funds to renovate and repair our unique garden heritage buildings with focus in this financial year and beyond the balance sheet date on the renovation of The Orchid House. Restricted funding was secured in this financial year of £15,837 towards this project enabled from the help and support of Friends, visitors and donors.

During the year, the Trustees have Designated a further £10,000 (2020: £20,000) from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets.

Financial Review (continued)

At the Balance sheet date, the Total Funds of the Charity were £333,585 compared to £260,972 in the previous financial year with the increase primarily attributable to the Unrestricted funds of the Charity. These are funds which are expendable at the Trustees' discretion in furtherance of the objects or administration of the Charity.

Almost all of our operating costs are covered by income from our members, visitors to the Garden, corresponding Gift Aid to this revenue, sales from the shop and plants and rental income from the café, the remainder of any income from gifts, bequests, and grant funding. We are pleased that for the second consecutive year we are able to report a positive operating surplus and increased cash balance which has put the Garden in the best position it has been in for many years.

Reserves Policy

The aim of our Reserves Policy is to;

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income resulting from adverse period of weather or other unforeseen circumstances

To achieve these aims, the charity looks to hold reserves of a minimum of five months running costs at the end of our accounting year in November. Seeking to build additional income streams through the winter months, we would also look to achieve a financial safety net at the start of the season in March of a further three months running costs into the summer.

Helmsley Walled Garden, in addition to being a popular tourist destination during the summer months, is an essential resource for its nearby community. It is imperative that we retain enough reserves from our summer visitors through these months to support the ongoing work of our volunteers in the winter months. Not only do we need to cover the costs of our staff to support volunteers through the winter, we also have expenses, garden tools and materials that continue to be ongoing costs for us from November through to March with no visitor income. Our position, financially, highlights the fact that Helmsley Walled Garden exists through our volunteers – the garden itself providing solace and therapeutic activity for those individuals 12 months of the year.

In addition to the picture we see in November, we also look to hold a balance in the Spring that enables us to ensure the purchase of stock for our shop and plant sales, the replanting and restoration of some areas of the garden on an annual basis and the supply of new tools and equipment for our volunteers if required. The revenue from our visitor sales fluctuates greatly due to weather conditions throughout the summer months and, although our visitor numbers (and consequently revenue) may be greatly reduced by poor weather, our volunteers continue to enjoy their activities in the garden in even the inclement weather of an English spring.

To enable the charity to achieve this we must endeavour to maintain at least £75,000 of unrestricted reserves. Our performance in this financial year has once again been reassuringly positive and these currently stand at £203,191, of which the free reserves are £196,692.

Reserves Policy (continued)

The Trustees are mindful that to meet our existing and ongoing obligations for the next financial year, new income streams projects and funding will continue to be vital to ensure our sustainability and our ability to service our community, members and the wider public with what the garden offers. Additionally, this year, the Trustees Designated a further £10,000 from the Unrestricted Reserves which has been set aside to support the ongoing maintenance, upkeep and rolling repairs associated with our historic buildings and glasshouse assets. Our primary focus continues to be an unwavering endeavour to sustain the reserves in excess of the minimum operational level set.

The Board of Trustees will review the above criteria with reference to the charity's Annual Plan and developing strategy and determine the target level of free reserves to meet these.

Plans for Future Periods

The Garden is now in a much stronger financial position than has been the case in recent times as a result of the hard work and commitment of our staff, volunteers and trustees. The comments we receive from our visitors about the Garden are increasingly complimentary but we still have a significant building repair backlog and there is pressure to create additional space for our shop, kiosk office and meeting areas not least to accommodate the increasing number of volunteers. We therefore need to ensure that we have sufficient staff resources in place to support our volunteers and ensure the smooth running of the Garden.

Accordingly, we will aim to continue to grow and diversify our income as well as to support the development of the Garden in a way which is increasingly attractive to families and by creating exciting new attractions such as a grass labyrinth and human sundial and by implementing our recently commissioned access, signage and sustainability audits.

We commend all who have been part of this successful financial year and look forward with renewed optimism to the next.

The financial statements have been delivered in accordance with the special provisions relating to companies subject to the small companies regime.

The annual report was approved by the trustees of the charity on 9/6/22 and signed on its behalf by:

Phil Crabtree
Chair Helmsley Walled Garden Trustees

Statement of trustees' responsibilities

The trustees (who are also directors of Helmsley Walled Garden Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. 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.

Helmsley Walled Garden Limited
Year ended 30 November 2021

Independent examiner's report to the trustees of Helmsley Walled Garden Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Basis of independent examiner's report

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts 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 accounts to be reached.

Signed:

Sally Appleton

Sally Appleton
ICAEW
Saffery Champness LLP
Mitre House
North Park Road
Harrogate
HG1 5RX

15 August 2022

Helmsley Walled Garden Limited
Year ended 30 November 2021

Statement of Financial Activities for the Year Ended 30 November 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	2,576	15,837	18,413	12,747
Charitable activities	4	199,468	38,669	238,137	133,588
Investment income	5	5	-	5	21
Other income	6	34,517	-	34,517	17,686
Other trading activities	7	-	-	-	65,239
Total income		236,566	54,506	291,072	229,281
Expenditure on:					
Raising funds		(288)	-	(288)	(649)
Charitable activities	8	(176,751)	(34,380)	(211,131)	(153,797)
Governance costs	10	(6,715)	(325)	(7,040)	(7,792)
Total expenditure		(183,754)	(34,705)	(218,459)	(162,238)
Net income/(expenditure)		52,812	19,801	72,613	67,043
Transfer between funds		-	-	-	-
Net movement in funds		52,812	19,801	72,613	67,043
Reconciliation of funds					
Total funds brought forward		150,379	110,593	260,972	193,929
Total funds carried forward	18	203,191	130,394	333,585	260,972

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 18.

Helmsley Walled Garden Limited
Year ended 30 November 2021

(Registration number: 03285642)

Balance Sheet as at 30 November 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	108,281	113,570
		108,281	113,570
Current assets			
Stocks	14	17,457	7,919
Debtors	15	10,538	3,029
Cash at bank and in hand		255,691	193,669
		283,686	204,617
Creditors: Amounts falling due within one year	16	(13,823)	(9,528)
Net current assets		269,863	195,089
Total assets less current liabilities		378,144	308,659
Creditors: Amounts falling due after more than one year	17	(44,559)	(47,687)
Net assets		333,585	260,972
Funds of the Charity:			
Restricted funds	18	130,394	110,593
Unrestricted funds	18		
General		173,191	130,379
Designated		30,000	20,000
Total funds		333,585	260,972

For the year ended 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 of the Companies Act 2006.

The trustees acknowledge 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 on pages 13 to 28 were approved by the Trustees, authorised for issue on 9/6/22 and signed on their behalf by:

P Crabtree
Trustee

C Lawton
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2021

1. Charity status

The charity is a charity limited by guarantee, registered in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The 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) and the Companies Act 2006.

Basis of preparation

Helmsley Walled Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are drawn up on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, visitors to the Garden and associated income from its plant sales and rental income from the café on site. During this financial year, the activities of the Garden were once again impacted by the national Coronavirus lockdown restrictions with a further mandated closure in January 2021 through to March 2021. As a result, there were no admissions or trading income during this period albeit, the bulk of this time did fall into the period of our regular annual garden closure.

Once more, where there have been opportunities for the Charity to take advantage of Coronavirus funding support, these have been sought out and funding from the Bounce Back Loan and regional financial support have all been fundamental to the Charity's financial wellbeing and continuity.

The Trustees continue to maintain a constant watching brief on the Charity's cash flow and budget predictions with financial projections updated monthly and reforecasts fine-tuned on alternative assumptions to evaluate the predicted operations as trading activity resumes as visitors return to the garden. The Garden has rebounded well and is in a good position to capitalise on the trend for staycations and the visitor numbers we have seen since reopening in 2021 are reassuringly positive and have exceeded our budgetary expectations.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

Going concern (continued)

New income streams are continually being evaluated and pursued to balance against any future disruptions to the normality of the usual trading pattern and cycle to strengthen the Unrestricted Reserves and boost the Charity's resilience. The shadow of Coronavirus still looms in the background of our lives and a level of preparedness for any further impact this may have on normality is considered as part of our regular Risk Register evaluation.

The Trustees forecasts indicate that the Charity will be able to maintain liquidity for a period of at least one year following the date of signing these financial statements and sustain its operational existence during the next 12 months and accordingly, the Charity accounts are appropriately prepared under the going concern basis.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest income is recognised as it is received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

Charitable activities

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the Trusts activities. The breakdown of these support costs is set out in note 9.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit or independent exam, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings and Glasshouses	straight line over the remaining useful life of the lease
Plant & equipment	15% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	3 years straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3. Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and legacies (see notes below)	185	-	185	105
Donations from individuals	2,391	15,837	18,228	12,642
	2,576	15,837	18,413	12,747

Included within restricted funds is £15,837 relating to the Orchid House Appeal (2020: £4,500 for repairing cold frames).

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Entrance fee	127,532	-	127,532
Garden and shop sales	54,170	-	54,170
Grant	-	38,669	38,669
Other	17,766	-	17,766
	199,468	38,669	238,137

Included within restricted fund grant income is £11,036 from Ryedale District Council for COVID support, £4,250 from Ryedale District Council for the website, £3,383 from North York Moors National Park in relation to building repairs, £15,000 in contributions for the Orchid House Renovation and £5,000 from the Brelms Trust for salary costs.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

Income from charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Entrance fee	41,831	-	41,831
Garden and shop sales	10,346	-	10,346
Grant	-	77,100	77,100
Other	4,311	-	4,311
	56,488	77,100	133,588

Included within restricted fund grant income is a £50,000 grant from the Heritage Lottery Emergency COVID Fund for salaries and emergency COVID funds related to organisational and re-opening costs, £14,000 was received from Ryedale District Council for emergency COVID 19 funds, and £2,000 was received from the Jack Brunton Charitable Trust for salary costs.

5. Investment income

Unrestricted funds	2021	2020
	£	£
Interest receivable on bank deposits	5	21
	5	21

6. Other income

	Unrestricted funds General	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Rental income	20,921	-	20,921	6,427
Coronavirus Job Retention Scheme income	-	-	-	6,293
Gift Aid tax reclaimed	13,596	-	13,596	4,966
	34,517	-	34,517	17,686

Included within restricted income is £nil (2020: £6,293) related to income received from the government for the furlough grant scheme.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

7. Other trading activities

	2021	2020
	£	£
Fundraising	-	65,239
	-	65,239

8. Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Garden and shop cost of sales	28,583	-	28,583
Wages and salaries	82,017	16,036	98,053
Staff pensions	4,927	-	4,927
Repairs and renewals	15,351	9,994	25,345
Support costs (see note 9)	44,684	4,250	48,934
Depreciation and impairment	1,189	4,100	5,289
	176,751	34,380	211,131

Expenditure on charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Garden and shop cost of sales	7,346	-	7,346
Wages and salaries	22,094	66,221	88,315
Staff pensions	3,521	584	4,105
Repairs and renewals	5,001	8,638	13,639
Support costs (see note 9)	20,711	13,960	34,671
Depreciation and impairment	1,621	4,100	5,721
	60,294	93,503	153,797

The average number of staff during the year was 4 (2020: 5). No member of staff received employee benefits of more than £60,000 in the current or prior year.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

9. Support costs

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Cleaning	2,744	-	2,744
Rent	7,451	-	7,451
Rates & Water	705	-	705
Light, heat and power	4,142	-	4,142
Insurance	4,380	-	4,380
Telephone and fax	1,420	-	1,420
Website and computer	9,793	4,250	14,043
Printing, postage and stationery	3,081	-	3,081
Subscriptions and memberships	2,240	-	2,240
Sundry expenses	1,968	-	1,968
Advertising	3,774	-	3,774
Bank charges	2,429	-	2,429
Bank loan interest	104	-	104
Travel, fuel and accommodation	171	-	171
Trustee expenses	282	-	282
	44,684	4,250	48,934

Support costs – previous year

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Cleaning	380	2,900	3,280
Rent	5,975	3,956	9,931
Rates & Water	1,492	752	2,244
Light, heat and power	628	2,700	3,328
Insurance	1,882	1,168	3,050
Telephone and fax	819	492	1,311
Website and computer	1,547	700	2,247
Printing, postage and stationery	503	80	583
Sundry expenses	2,515	880	3,395
Advertising	3,011	-	3,011
Bank charges	1,003	332	1,335
Travel, fuel and accommodation	446	-	446
Trustee expenses	509	-	509
	20,710	13,960	34,670

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

10. Governance Costs of the Charity

	Unrestricted funds General	Restricted funds	Total 2021
	£	£	£
Accountancy fees	4,100	-	4,100
Legal and professional fees	2,615	325	2,940
	6,715	325	7,040

Governance Costs of the Charity – previous year

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Accountancy fees	2,100	1,800	3,900
Legal and professional fees	2,164	1,728	3,892
	4,264	3,528	7,792

Accountancy fees include £4,100 payable to the Independent examiner.

11. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

12. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

13. Tangible fixed assets

	Fixtures & fittings	Buildings and Glasshouses	Total
Cost	£	£	£
At 1 December 2020	21,745	804,408	826,153
At 30 November 2021	21,745	804,408	826,153
Depreciation			
As at 1 December 2020	14,057	698,526	712,583
Charge for the year	1,189	4,100	5,289
At 30 November 2021	15,246	702,626	717,872
Net book value			
At 30 November 2021	6,499	101,782	108,281
At 30 November 2020	7,688	105,882	113,570

Impairment

Other tangible fixed assets

In the year ended 30 November 2018 the Trustees considered the glasshouses to be impaired. The impairment charge was based on a report on the condition of the glasshouses prepared by W R Dunn & Co Limited in 2018. In the current year the Trustees didn't consider any further impairment to be necessary.

14. Stock

	2021	2020
	£	£
Stocks	17,457	7,919

15. Debtors

	2021	2020
	£	£
Trade debtors	2,635	2,319
Other debtors	7,903	710
	10,538	3,029

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	54	515
Other taxation and social security	3,231	2,800
Bank loans	5,028	2,313
Accruals	5,510	3,900
	13,823	9,528

17. Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	44,559	47,687
	44,559	47,687

The 10-year bank loan entered into in 2020 is guaranteed by the UK Government under the BBLS (Bounce Back Loan Scheme). There was an initial 13 months where no repayments were to be made and interest at 2.25% is covered by UK Government for the 13 month period under BIP (Business Interruption Payment). Repayments commenced towards the end of the year.

18. Funds

	Balance as at 1 December 2020	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2021
	£	£	£	£	£
Unrestricted funds					
General	130,379	236,566	(183,754)	(10,000)	173,191
Designated	20,000	-	-	10,000	30,000
Total unrestricted funds	150,379	236,566	(183,754)	-	203,191
Restricted funds					
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	74,848	-	(4,100)	887	71,635
Orchid House Appeal (including grants)	-	30,837	(4,625)	-	26,212
Ryedale District Council	-	15,286	(15,286)	-	-
Other restricted grant funding	5,598	8,383	(10,694)	(887)	2,400
Total restricted funds	110,593	54,506	(34,705)	-	130,394
Total funds	260,972	291,072	(218,459)	-	333,585

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

	Balance as at 1 December 2019	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2020
	£	£	£	£	£
Unrestricted funds					
General	74,198	141,388	(65,207)	(20,000)	130,379
Designated	-	-	-	20,000	20,000
Total unrestricted funds	74,198	141,388	(65,207)	-	150,379
Restricted funds					
Awards for all	8,000	-	(8,000)	-	-
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	78,948	-	(4,100)	-	74,848
Heritage Lottery	-	50,000	(50,000)	-	-
Ryedale District Council	-	14,000	(14,000)	-	-
Other restricted grant funding	2,636	23,893	(20,931)	-	5,598
Total restricted funds	119,731	87,893	(97,031)	-	110,593
Total funds	193,929	229,281	(162,238)	-	260,972

Designated funds

During the year, the Trustees have Designated a further £10,000 (2020: £20,000) from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets.

Restricted funds

Awards for all: Income received in 2019 in order to fund salary costs for the 'Over the garden gate' project of recruiting and training volunteers.

BIG Lottery: Donated to refurbish the glasshouses which are held in fixed assets.

Glasshouses fund: Established to refurbish the glasshouses which are held in fixed assets. The expenditure in the year is depreciation.

Heritage Lottery: Grant received to support the charity's ability to cover wages, running and re-opening costs during the Covid19 pandemic.

Ryedale District Council: Emergency government fund for Covid19 relief and website support.

Orchid House Appeal: Support for the renovation of Orchid House.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

19. Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	6,499	101,782	108,281
Current assets	255,074	28,612	283,686
Current and non-current liabilities	(58,382)	-	(58,382)
Total net assets	203,191	130,394	333,585

Analysis of net assets between funds – previous year

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	7,688	105,882	113,570
Current assets	199,906	4,711	204,617
Current and non-current liabilities	(57,215)	-	(57,215)
Total net assets	150,379	110,593	260,972

20. Analysis of net funds

	As at 1 December 2020	Cash flow	As at 30 November 2021
	£	£	£
Cash at bank and in hand	193,669	62,022	255,691
Net funds	193,669	62,022	255,691

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

21. Operating lease commitments

Helmsley Walled Garden Limited leases the site from which the company operates. Under the terms of the lease, there are two elements to the rent due; a fixed basic rent and a variable rent linked to admissions income. It is not possible to accurately calculate future amounts of variable rent due therefore these amounts have not been disclosed. The amounts disclosed below relate to the basic rent element of the lease.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	653	715
Later than 1 year and not later than 5 years	2,612	2,859
Later than 5 years	13,069	15,010
	16,334	18,584

The lease contains a provision for rent reviews linked to RPI every three years. These increases have not been factored into the figures above after 2019, as it is not possible to accurately determine future values for the Retail Prices Index.

The variable rent is linked to admissions income. It is not possible to accurately predict future amounts of variable rent due, however, based on admissions income over the last five years, the Trustees expect this charge to equate to approximately £10,000 per annum.

22. Related party transactions

There were no related party transactions in the current or prior year that require disclosure.

Notes to the Financial Statements for the Year Ended 30 November 2021 (continued)

23. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	8,247	4,500	12,747
Charitable activities	56,488	77,100	133,588
Investment income	21	-	21
Other income	11,393	6,293	17,686
Other trading activities	65,239	-	65,239
Total income	141,388	87,893	229,281
Expenditure on:			
Raising funds	(649)	-	(649)
Charitable activities	(60,294)	(93,503)	(153,797)
Governance costs	(4,264)	(3,528)	(7,792)
Total expenditure	(65,207)	(97,031)	(162,238)
Net income/(expenditure)	76,181	(9,138)	67,043
Transfers between funds	-	-	-
Net movement in funds	76,181	(9,138)	67,043
Reconciliation of funds			
Total funds brought forward	74,198	119,731	193,929
Total funds carried forward	150,379	110,593	260,972

HELMSLEY WALLED GARDEN LIMITED

England & Wales - Charity number 1074448

Accounts

Company registration number: 03285642
Charity registration number: 1074448

Helmsley Walled Garden Limited

(A company limited by guarantee)

Annual Report and Financial Statements
For the year ended 30 November 2020

Helmsley Walled Garden

A beautiful garden changing lives

Table of Contents

Reference and Administrative Details	1
Trustees' Report	1
Independent Examiner's Report	12
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16-29

Helmsley Walled Garden Limited
Year ended 30 November 2020

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2020.

Reference and administrative details

Trustees
P Crabtree (Chairman)
L M Allen
S Barstow
J A Batty
D Brewster
N B Holroyd
C L Lawton
E J Parker
Dr J R Strang

Company registration number: 03285642

Charity registration number: 1074448

Registered office
Helmsley Walled Garden
Cleveland Way
Helmsley
York
YO62 5AH

Objectives and activities

The Memorandum and Articles of Association of the Charity detail its charitable objectives, being;

- To advance the education of the public in all matters relating to horticulture, gardening skills and therapeutic horticulture; and
- In particular, to advance the education and training of young persons and those with learning or physical disabilities in all such matters; and
- To restore, preserve and maintain the walled garden of Helmsley in Yorkshire for the benefit of the public, as a working garden.

The Trustees are able to confirm the charity's activities are conducted in accordance with the requirements of Section 4 of the Charities Act 2011 and the fulfilment of the Public Benefit provision and guidance published by the Charity Commission for England and Wales.

Like other charities, our challenge over the past 12 months has been to deal with the impact of the coronavirus pandemic on our activities and to ensure that our governance and financial management accord with the best practice advice provided by the Charity Commission. We have also sought to maximise the opportunities afforded to implement other parts of our business plan during the periods in lockdown when our activities such as opening the Garden to the public and volunteers have had to be on hold.

Objectives and activities (continued)

Following the Government's announcement of the first lockdown on 23 March 2020 we established an Emergency Sub Committee of Trustees on 26 March 2020 (with delegated powers from the Board), to oversee all aspects of the Garden's activities and to closely monitor expenditure, and thereby ensuring the financial safeguarding of the charity through a programme of fundraising to offset the loss of projected visitor and rental income arising from the closure of the garden. We also took steps to safeguard the future of the Vine House Cafe (which is a key part of our attraction) by pausing their rental payments. In so doing, we took full account of the safety measures introduced by Government and the advice provided by the Charity Commission. We were also able to focus on a number of other key tasks relating to the organisation and operation of the Garden. These are described in more detail below. The full Board resumed its activities once the lockdown ended at the beginning of August. All Board and Working Group meetings have taken place by Zoom.

Structure, governance and management

Over the past year we have strengthened the Board of Trustees through the appointment of Claire Lawton who brings with her a wealth of experience of accounting, business support and of working with other charities and John Batty who has a strong background in finance and property development. We have also established a stronger organisational structure in order to support our Garden Manager, June Tainsh, and our Marketing Manager, Tricia Harris, in the future development of the garden.

This has led to the establishment of four groups which provide oversight to our marketing, finance, building development and governance activities. We are therefore embarking on an ambitious programme for the development of the garden and the expansion of our volunteer activity as part of our core ethos as a sustainable therapeutic garden.

Recruitment and Appointment of Trustees

During the last three years, there has been a targeted recruitment and appointment process for Trustees to help ensure there is an appropriate mix of skills, knowledge, and experience amongst the Board. During that time, the recruitment process has helped secure greater diversity within the Board including two Trustees who are garden volunteers.

Succession planning is an ongoing activity, and the recruitment processes we use will continue to be reviewed and updated so that we attract potential Trustees from as diverse a range of backgrounds and experience as possible. In particular, we shall continue to work towards ensuring the best possible balance of gender, ethnicity, disability, and age. All Trustees have a role description and participate in an annual review of their contribution to the Garden and the effectiveness of the Board.

In the first instance Trustees (who are also Board members), are appointed for a period of three years thereby ensuring rotation and succession. The skill mix of Board members reflects the main priorities of the Garden as identified in the Business Plan.

A profile of the Board members can be found on our website (www.helmsleywalledgarden.org.uk). We are blessed with a very experienced Board with a wealth of senior level experience from the private, voluntary, and public sectors. Potential Trustees meet the Chair and Garden Manager to learn about the work of the Board and the exciting opportunities ahead. Appointments are initially confirmed by the Board and ratified at the AGM. All Trustees are provided with an induction pack and an induction meeting.

Developing the Garden in 2020

For the first time we approved a Business Plan which defines our priorities and sets out a programme of key activities until 2023. This is accompanied by a Risk Register against which we can assess the priority and impact of our actions.

Our Mission is;

"To work in partnership with our community of supporters to become a leading provider of social and therapeutic horticultural activities, an inspirational garden, an important visitor destination and a centre of horticultural excellence".

The garden remains faithful to the aims of its founder Alison Ticehurst, whilst reinterpreting her vision in a way that reflects the changes in society in the 25 years since the Garden's inception.

Our Vision is of a garden that:

- creates a space of beauty, calm and enjoyment;
- provides a range of social and therapeutic horticultural activities for people of all abilities;
- provides a wide range of opportunities for people to be inspired by and learn about sustainable horticulture and gardening;
- fulfils its potential as one of Yorkshire's most inspirational gardens, a key heritage and visitor attraction and a significant contributor to the economy of Helmsley and surrounding area;
- maintains and develops the garden's heritage buildings.

Our values are demonstrated through:

- a welcoming, respectful, and inclusive attitude to visitors, staff, volunteers, Trustees, and everyone who comes into contact with the Garden;
- placing therapeutic horticulture at the core of our work;
- respect for the environment, culture, and landscape in which the garden is located;
- a commitment to excellence in all aspects of our operation through prudent management and strong governance.

We have now established four Working Groups with delegated responsibilities and terms of reference set out by the Board. These comprise of a mix of Trustees and garden staff to oversee the implementation of the business plan and are as follows;

- Vision/Marketing
- Finance and Grants
- Buildings
- Governance

Each is chaired by a Trustee and report to the Board. The Garden Manager is a member of each Group.

The Garden and our Volunteers

The Garden and our volunteers lie at the heart of everything we do and make a significant contribution to their "wellbeing" and the local economy.

During lockdown, our volunteers were unable to work in the Garden and two of our staff were on furlough leave so the weeds began to take over despite the best efforts of our Garden Manager, June, when she wasn't engaged in supporting volunteers and fundraising, so it was a major task to get the Garden ready for visitors when lockdown ended on 31 July.

The success of the efforts of our staff and volunteers can be gauged from the comments of visitors.

"An army of volunteers were busy restoring the gardens to their former beauty following lockdown. Lovely formal gardens. All very accessible and well organised. Lovely cafe with plenty of outdoor seating."

"The Helmsley Walled Gardens were truly the highlight of our trip to York. We'd booked a visit as we were going to be exploring other places in Helmsley, but truth be told it was the place we were least excited about - how wrong we were proven to be. We absolutely loved these stunning gardens.

They offer the best views of Helmsley Castle by far (and if you're going to just do one - then the gardens are by far more spectacular than the grounds of the castle).

The staff were all incredible, they're so friendly and passionate about what they do. I also hadn't realised they were a charity prior to visiting, so you can also feel good about going here and supporting a great cause. We spent some time chatting with one of the gardeners and found out all about the support they provide for adults with various disabilities, providing therapy through gardening.

We will certainly be back any chance we can get!"

We also undertook a wide range of other initiatives which has included the renovation of the pond (with help from conservation experts from the North York Moors National Park), thereby slowing the water leakage and helping to conserve our water usage, extended our composting activities and use the compost on our kitchen garden. Both these projects reflect our commitment to sustainable gardening as does the delayed construction of the new Wildlife Garden and pond, which will add further biodiversity, and has been supported by the Finnis Scott Foundation. This will widen the appeal of our attraction to families and young people.

The cold frames are an established part of the Garden but have remained unused for some time pending the availability of funding for their renovation. Fortunately, an anonymous local donor came forward last year and this contribution will fund the repainting and the installation of safety glass. Their restoration will help support volunteer activities in our plant propagation programme and enable us to grow more of our own plants for use in the Garden and for sale. We have developed and substantially extended our iris border, involving volunteers in every aspect of this activity, including propagating healthy plants to sell in 2021. The WHICH funded penstemon trial is also on display providing added interest to volunteers and visitors.

Also, we have a wide variety of fruit trees and work closely with the Kirkbymoorside juicing project who take our apples and turn them into juice, charging a small amount per bottle to fund that charity and enabling us to sell the juice from the kiosk and add to our income.

The Garden and our Volunteers (continued)

The launch of our *#Over the Garden Gate* initiative in 2019 has had a massive impact and we have attracted funding from the Brelms Trust (£15k over three years), Jack Brunton (£2k) and Charles & Elsie Sykes (£3k) towards therapeutic horticulture and have an additional 23 new volunteers, mostly from the Ryedale area, many of whom face a range of challenges, including learning difficulties, high level autism, dementia, social isolation, and depression. In order to provide support and contact in the period when volunteers have been unable to come to the Garden, volunteers have enjoyed weekly virtual coffee mornings, seeing short videos and photographs of the garden together. We have also started our evaluation of our horticultural therapy work to include testimonials, evaluation wheel and video clips.

We have also been successful in receiving support from the Women's Farm and Gardens Association Bursary scheme which provides finance for 12 months to pay for a trainee to work for us two days per week. We also support a work placement student from Askham Bryan College on one day a week.

In addition to their garden activities, volunteers also make a massive contribution to the garden by looking after the entry kiosk, shop and till system and by maintaining our buildings, fountains, and pond.

What our Volunteers say;

'When we're in lockdown I realise that probably the most important thing I miss is the community of the garden and all the different sorts of people who gather there over the weeks from around the area.'

'Having something positive to focus on and help move forward has been very important and working in a relaxing and beautiful location has provided much needed relief from the stress of the times.'

'There is a great feeling of doing something worthwhile as well as a nice friendship base. I have learned a lot over the years and feel confident propagating and doing other tasks in the garden. Between us we make a huge difference enhancing a lovely garden.'

Our Buildings and Glasshouses

One of our biggest challenges relates to the ongoing repair and maintenance of our buildings and glasshouses and to raise the funding required for this. In total, we estimate that we will need to spend a minimum of £250,000 over the next few years to keep the buildings in a good state of repair. We now plan to begin this task by installing a new heating system in the Vine House Cafe (thereby supporting opening during the winter months), together with the shop and office area, and replacing the pantiles on the northern elevation of the bothy/ cafe area. We will also focus our attention on a major upgrade and repairs to the Orchid House which will provide a base for our volunteers as well as warm accommodation for events and courses. We expect to start fundraising for this project in early 2021.

Tackling the Coronavirus Pandemic

Last Spring, we had planned a programme of events focussed on the launch of the Secret Garden film (parts of which had been shot on location in the Garden) and then suddenly the nation was in lockdown. It was not possible to open the Garden as we had hoped.

The Board responded immediately by taking measures to close the garden to volunteers, furlough appropriate staff, exercise strict control over finances and prepare cash flow forecasts to illustrate the scale of the challenge we faced in securing the future of the Garden given the loss of income from visitors and sales from the shop and of plants. The Board ceased to meet physically, and all subsequent meetings took place via Zoom.

Tackling the Coronavirus Pandemic (continued)

An Emergency Sub Committee was established to closely monitor income and expenditure, look at securing additional income and to oversee any personnel issues. A strategy for raising income from Government Grants, other grant making bodies, and a Local Giving campaign was agreed. The Sub Committee met regularly during lockdown and we were fortunate in securing support from a wide range of organisations including Ryedale District Council, Helmsley Town Council, the Heritage Lottery Fund, and the Gillham Charitable Trust. Additionally, we were able to secure a Bounce Back loan of £50,000 and received £10,000 from the Government Small Business Resilience Grants Programme.

However, our greatest success was our own Local Giving fundraising appeal where supporters could "purchase" a square metre of the Garden to show their support. This exceeded our £50,000 target. The impact of these efforts can be seen in the Financial Review section below but within three months we were able to confirm that we had secured sufficient funding to ensure the Gardens future until at least 2022.

The welcome and unexpected success of our Local Giving campaign highlighted the high regard and affection which our supporters have for the Garden and we received some lovely testaments to this during the campaign including;

'I love this secretive, charming garden'.

'We love Helmsley Walled Garden and can't wait to have the opportunity to return.'

'Looking forward to being able to sit and admire my piece of heaven'.

'Hoping this goes a little way to supporting this excellent project and beautiful garden.'

Fortunately, the pandemic receded for a short while during the summer months, and we were able to introduce appropriate COVID safeguarding measures which allowed our Volunteers to return and to get the Garden ready for reopening to visitors on 1st August. We remained open until the end of October and had hoped to open this year with more limited hours during the winter period but unfortunately this did not take place due to further lockdowns.

Following reopening one of our visitors commented;

"Helpful staff and a sensible one-way system ensured we enjoyed all the different corners of this lovely garden, largely run by volunteers. A pleasant place to stroll, admire the plants and observe all the different ideas used to attract wildlife."

Our Staff

The contribution and dedication of our staff has been a key to our success in ensuring a healthy future for the Garden and, in particular its spectacular appearance and appeal to visitors.

During the past twelve months we have reviewed the contracts and job descriptions of all our staff and introduced a review process to support their progress and future development and to identify any training needs. We have secured additional grant income to support our therapeutic horticulture programme and as a result of its success we are looking to secure additional staff support for this area of our work.

Governance

Even though we are a small charity we aim to meet the highest standards of Governance by embracing the principles set out in the "Charity Commission Governance Code for Small Charities" and "Charity Fundraising – A Guide to Trustee Duties."

Normally the Board meet six times a year and, as reported above, more frequent Emergency meetings took place at the height of the pandemic. An annual Away Day to review progress and strategy, thereby setting a context for the next year's budget took place in the Autumn. We had to postpone our AGM until September and, as with our Board meetings, it was held online.

The Governance working group has been particularly active during the past twelve months and we have begun a review of our Constitution and company structure to ensure it conforms with the Charity Commission's best practice. We have also published a Risk Register and a Scheme of Delegation setting out the different responsibilities of the Board and Garden Manager.

We undertake regular performance reviews of both the Garden Manger and all Trustees to evaluate our effectiveness and identify future learning, training and development needs, thereby ensuring that we all play an effective role in overseeing and participating in the activities for the Board and Garden.

Marketing and Communications

The welcome we afford to our visitors is particularly important and the volunteers who operate the kiosk, shop and till system are key to our success and promoting the Garden. They do a fantastic job in providing a friendly introduction to visitors to the Garden. Over the past twelve months we have upgraded our till and booking systems. Visitors can now book online in advance (helping us to manage visitor numbers and ensure social distancing) and have linked our till directly to our accounting systems thereby helping to ensure accurate up to date management accounts and cash flow forecasts.

Ordinarily, we attract over 20,000 visitors a year and make a significant contribution to the local economy as one of the 'family' of tourist attractions in the North York Moors. Accordingly, we work closely with the Helmsley In Business, North York Moors National Park, Ryedale District Council and Welcome to Yorkshire as well as other local gardens to promote and attract visitors to the area. The eventual release of the Secret Garden film attracted national publicity for the Garden as one of the filming locations.

We are now aiming to raise our profile still further by commissioning a new web site and Brand which will launch in April 2021. We maintain contact with our Garden friends, members, and volunteers through the production of regular newsletters.

Work with the Community

The Garden and our partners, The Vine House Café, are an important and valued part of the local community, and provide valued amenity for volunteers and visitors, particularly over the summer months. The Helmsley Arts centre kindly provided a venue for one our early fundraising events; the screening of an earlier version of the "Secret Garden" film and we were able to repay their hospitably by providing a safe environment for their Friends evening last summer.

Helmsley Walled Garden is one of the seven charities that make up Ryedale Charities Together which includes the Mental Health Charity Next Steps, Ryedale Special Families and Ryedale Carers Support. We work closely with mental health groups in the area and have provided a venue for Corporate away days for staff from North Yorkshire CC and for family groups associated with the North York Moors National Park. We have provided work experience opportunities for pupils from Ryedale School. The construction of the new Wildlife Garden and associated interpretation panels will help develop our educational role for children and young people and promote sustainable gardening.

Financial Review

The results for this financial year show our total income from all sources increased to £229,281 compared to £203,461 in 2019 with an overall surplus of £67,043 compared to the net deficit in 2019 of £24,923. This is particularly reflective of the grant income received during this period supportive of the charitable activities of the Garden as well as substantial donated income which bolstered the restricted revenue streams.

Almost all of our operating costs are covered by income from our members, visitors to the Garden, corresponding Gift Aid to this revenue, sales from the shop and plants and rental income from the café, the remainder of any income from gifts, bequests, and grant funding.

With the outbreak of the Coronavirus Pandemic declared in the Spring of 2020 and the National UK Lockdown from the 23 March 2020 the garden had to remain closed until the end of July 2020 which had a dramatic impact on our primary income streams.

During this period, the Trustees' key endeavours were to maintain a fine balance between the needs and demands of the garden with the morale and wellbeing of the staff and volunteers. The challenges presented by the impact of COVID 19 required additional measures to be put in place for a COVID secure operational environment which brought with it associated costs, arising at a time when income from visitors had ceased completely and the expectation for opening at all during the 2020 season was on a fragile and uncertain footing.

Despite the additional unbudgeted overheads as a result of the pandemic, cost mitigation measures were paramount in order to keep these at an operational minimum which was achieved with expenditure overall in the year being £162,238 compared to £228,384 in 2019.

The tremendous drive and tenacity of the team at the Garden resulted in a successful application to the Heritage Lottery Fund in support of the charitable activities of the Charity as well as a Local Giving initiative to our *#Our Secret Garden* appeal, both of which provided much needed alternative financial support and income in these unprecedented circumstances.

At the Balance sheet date, the Total Funds of the Charity were £260,972 compared to £193,929 in the previous financial year with the increase wholly attributable to the Unrestricted funds of the Charity.

Reserves Policy

The aim of our Reserves Policy is to;

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income resulting from adverse period of weather or other unforeseen circumstances

To achieve these aims, the charity looks to hold reserves of a minimum of five months running costs at the end of our accounting year in November. Seeking to build additional income streams through the winter months, we would also look to achieve a financial safety net at the start of the season in March of a further three months running costs into the summer.

Reserves Policy (continued)

Helmsley Walled Garden, in addition to being a popular tourist destination during the summer months, is an essential resource for its nearby community. It is imperative that we retain enough reserves from our summer visitors through these months to support the ongoing work of our volunteers in the winter months. Not only do we need to cover the costs of our staff to support volunteers through the winter, we also have expenses, garden tools and materials that continue to be ongoing costs for us from November through to March with no visitor income. Our position, financially, highlights the fact that Helmsley Walled Garden exists through our volunteers – the garden itself providing solace and therapeutic activity for those individuals 12 months of the year.

In addition to the picture we see in November, we also look to hold a balance in the Spring that enables us to ensure the purchase of stock for our shop and plant sales, the replanting and restoration of some areas of the garden on an annual basis and the supply of new tools and equipment for our volunteers if required. The revenue from our visitor sales fluctuates greatly due to weather conditions throughout the summer months and, although our visitor numbers (and consequently revenue) may be greatly reduced by poor weather, our volunteers continue to enjoy their activities in the garden in even the inclement weather of an English spring.

To enable the charity to achieve this we must endeavour to maintain at least £75,000 of unrestricted reserves. Our performance in this financial year has been reassuringly positive and currently stand at £150,379.

The Trustees are mindful that to meet our existing and ongoing obligations for the next financial year, new income streams projects and funding will continue to be vital to ensure our sustainability and our ability to service our community, members and the wider public with what the garden offers. Additionally, this year, the Trustees have Designated £20,000 from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with our historical buildings and glasshouse assets. Our primary focus continues to be an unwavering endeavour to sustain the reserves in excess of the minimum operational level set.

The Board of Trustees will review the above criteria with reference to the charity's Annual Plan and developing strategy and determine the target level of free reserves to meet these.

Plans for the Future

Our Business Plan seeks to grow our income and reduce our dependency on visitor numbers which are, in turn, dependent on the weather and, in the last financial year as a result of very restricted opening period due to the COVID pandemic. We are aiming to achieve this by securing additional income from our shop, plant sales, exclusive access on a Tuesday along with other scheduled events such as short courses as well as through the submission of successful grant applications.

Our Business Plan concluded by stating the following priorities;

"In 2021 and beyond we are aiming to place the Garden on a sounder financial footing and renew the café lease, so that it continues to operate as an integral part of our visitor offer. We will be paying particular attention to the potential to expand and secure support for our programme of therapeutic horticulture; and securing funding to replace our heating systems and undertaking modifications to appropriate buildings to improve their operating and energy efficiency. In addition, we are aiming to secure funding for upgrading and repairing the Vine House Café and Orchid House. We will also be completing the Secret Garden project and the new Wildlife Garden. We will commence an evaluation of options for the repair and/or replacement of the Orchard House, alongside our plans for generating new income streams and expanding our volunteer programmes."

Plans for the Future (continued)

At our Away Day at the end of the 2020 season we also agreed to commission a fundamental review of our website and the introduction of a new Brand for the Garden with this launched to coincide with the opening of the garden in April 2021.

Last year we reported the challenges we faced in 2019 and our good fortune in recruiting June as our new Garden Manager together with appointments in the period to the Board of Trustees. We are delighted to say that all our staff, volunteers, Trustees, friends and supporters have made a massive contribution over the past twelve months and their commitment to the Garden is evident in the progress we have made in the most difficult of circumstances. As these financial statements demonstrate, our Unrestricted reserves are vastly improved on a year-on-year basis and we have begun to make inroads to the backlog of building repairs as well as enhancing the appearance and attractiveness of the Garden.

We anticipate that our new website and booking system will help bring more visitors to the Garden. Furthermore our *#Over the Garden Gate* project has helped to increase the number of volunteers who work in the Garden and secure additional support for our programme of therapeutic horticulture.

We look forward to 2021 with increasing optimism and with grateful thanks to everyone who has been involved with the Garden over the past 12 months.

The financial statements have been delivered in accordance with the special provisions relating to companies subject to the small companies regime.

The annual report was approved by the trustees of the charity on 22/4/21 and signed on its behalf by:

Phil Crabtree
Chair Helmsley Walled Garden Trustees

Statement of trustees' responsibilities

The trustees (who are also directors of Helmsley Walled Garden Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Independent examiner's report to the trustees of Helmsley Walled Garden Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Basis of independent examiner's report

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

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts 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 accounts 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 accounts to be reached.

Signed:

Sally Appleton

Sally Appleton
ICAEW
Saffery Champness LLP
Mitre House
North Park Road
Harrogate
HG1 5RX

24 June 2021

Statement of Financial Activities for the Year Ended 30 November 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	8,247	4,500	12,747	22,188
Charitable activities	4	56,488	77,100	133,588,	138,875
Investment income	5	21	-	21	35
Other income	6	11,393	6,293	17,686	42,363
Other trading activities	7	65,239	-	65,239	-
Total income		141,388	87,893	229,281	203,461
Expenditure on:					
Raising funds		(649)	-	(649)	(615)
Charitable activities	8	(60,294)	(93,503)	(153,797)	(218,728)
Governance costs	10	(4,264)	(3,528)	(7,792)	(9,041)
Total expenditure		(65,207)	(97,031)	(162,238)	(228,384)
Net income/(expenditure)		76,181	(9,138)	67,043	(24,923)
Transfer between funds		-	-	-	-
Net movement in funds		76,181	(9,138)	67,043	(24,923)
Reconciliation of funds					
Total funds brought forward		74,198	119,731	193,929	218,852
Total funds carried forward	18	150,379	110,593	260,972	193,929

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 18.

Helmsley Walled Garden Limited
Year ended 30 November 2020

(Registration number: 03285642)

Balance Sheet as at 30 November 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	113,570	119,290
		113,570	119,290
Current assets			
Stocks	14	7,919	6,325
Debtors	15	3,029	4,983
Cash at bank and in hand		193,669	81,990
		204,617	93,298
Creditors: Amounts falling due within one year	16	(9,528)	(18,659)
Net current assets		195,089	74,639
Total assets less current liabilities		308,659	193,929
Creditors: Amounts falling due after more than one year	17	(47,687)	-
Net assets		260,972	193,929
Funds of the Charity:			
Restricted funds	18	110,593	119,731
Unrestricted funds	18		
General		130,379	-
Designated		20,000	74,198
Total funds		260,972	193,929

For the year ended 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 of the Companies Act 2006.

The trustees acknowledge 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 on pages 14 to 29 were approved by the Trustees, authorised for issue on 22 April 2021 and signed on their behalf by:

P Crabtree
Trustee

C Lawton
Trustee

Notes to the Financial Statements for the Year Ended 30 November 2020

1. Charity status

The charity is a charity limited by guarantee, registered in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The 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) and the Companies Act 2006.

Basis of preparation

Helmsley Walled Garden Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are drawn up on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, visitors to the Garden and associated income from its plant sales and rental income from the café on site. At the time of signing off the accounts, all primary sources of income have recommenced with the steps put in place by the Government to ease the National Lockdown provisions and society starting to return to a pattern of normality. However, this is against the backdrop of the constrictions endured during the financial year with the lock down provisions enforced upon the Charity's activities by the Coronavirus Pandemic and the impact this has had on the operational income able to be generated in the period.

Where there have been opportunities for the Charity to take advantage of Coronavirus funding support, these have been sought out and have bolstered the Charity at a time when external income streams were significantly depleted, and the Charity's resilience tested. Funding from the Coronavirus Job Retention Scheme, Bounce Back Loan and regional financial support have all been fundamental to the Charity's financial wellbeing and continuity.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

Going concern (continued)

The Trustees continue to maintain a constant watching brief on the Charity's cash flow and budget predictions with financial projections updated monthly and reforecasts fine-tuned on alternative assumptions to evaluate the predicted operations as trading activity resumes as visitors return to the garden and society yearns for tranquil and restorative places after long periods of lock down and isolation.

New income streams are continually being evaluated and pursued to balance against any further disruptions to the normality of the usual trading pattern and cycle to strengthen the Unrestricted reserves and boost the Charity's resilience.

The Trustees forecasts indicate that the Charity will be able to maintain liquidity for a period of at least one year following the date of signing these financial statements and sustain its operational existence during the next 12 months and accordingly, the Charity accounts are appropriately prepared under the going concern basis.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest income is recognised as it is received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

Charitable activities

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the Trusts activities. The breakdown of these support costs is set out in note 8.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit or independent exam, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Buildings and Glasshouses	straight line over the remaining useful life of the lease
Plant & equipment	15% reducing balance
Fixtures & fittings	15% reducing balance
Computer equipment	3 years straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3. Income from donations and legacies

	Unrestricted funds General	Restricted funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Donations and legacies (see notes below)	105	-	105	-
Donations from individuals	8,142	4,500	12,642	22,188
	8,247	4,500	12,747	22,188

Included within restricted funds are donations received from an individual for the purpose of repairing cold frames (£4,500).

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Entrance fee	41,831	-	41,831
Garden and shop sales	10,346	-	10,346
Grant	-	77,100	77,100
Other	4,311	-	4,311
	56,488	77,100	133,588

Included within restricted fund grant income is a £50,000 grant from the Heritage Lottery Emergency Covid Fund for salaries and emergency COVID funds related to organisational and re-opening costs, £14,000 was received from Ryedale District Council for emergency COVID19 funds, and £2,000 was received from the Jack Brunton Charitable Trust for salary costs.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

Income from charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2019
	£	£	£
Entrance fee	70,509	-	70,509
Garden and shop sales	51,312	-	51,312
Grant	500	13,266	13,766
Other	3,288	-	3,288
	125,609	13,266	138,875

5. Investment income

Unrestricted funds	2020	2019
	£	£
Interest receivable on bank deposits	21	35
	21	35

6. Other income

	Unrestricted funds General	Restricted funds	Total 2020	Total 2019 Unrestricted
	£	£	£	£
Rental income	6,427	-	6,427	16,798
Coronavirus Job Retention Scheme income	-	6,293	6,293	-
Gift Aid tax reclaimed	4,966	-	4,966	25,565
	11,393	6,293	17,686	42,363

Included within restricted income is £6,293 related to income received from the government for the furlough grant scheme. This was fully spent on wages during the year.

7. Other trading activities

	2020	2019
	£	£
Fundraising	65,239	-
	65,239	-

Included within fundraising is £65,239 related to the Local Giving fundraising appeal where supporters could "purchase" a square metre of the Garden to show their support.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

8. Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Garden and shop cost of sales	7,346	-	7,346
Wages and salaries	22,094	66,221	88,315
Staff pensions	3,521	584	4,105
Repairs and renewals	5,001	8,638	13,639
Support costs (see note 9)	20,711	13,960	34,671
Loss on disposal of tangible asset	-	-	-
Loss on write off of intangible asset	-	-	-
Depreciation and impairment	1,621	4,100	5,721
	60,294	93,503	153,797

Expenditure on charitable activities – previous year

	Unrestricted funds General	Restricted funds	Total 2019
	£	£	£
Garden and shop cost of sales	28,901	-	28,901
Wages and salaries	90,781	17,238	108,019
Staff pensions	3,501	-	3,501
Repairs and renewals	6,851	1,000	7,851
Support costs (see note 9)	44,167	-	44,167
Loss on disposal of tangible asset	8,656	-	8,656
Loss on write off of intangible asset	-	11,200	11,200
Depreciation and impairment	2,333	4,100	6,433
	185,190	33,538	218,728

The average number of staff during the year was 5 (2019: 6). No member of staff received employee benefits of more than £60,000 in the current or prior year.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

9. Support costs

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Cleaning	380	2,900	3,280
Rent	5,975	3,956	9,931
Rates & Water	1,492	752	2,244
Light, heat and power	628	2,700	3,328
Insurance	1,882	1,168	3,050
Telephone and fax	819	492	1,311
Website and computer	1,547	700	2,247
Printing, postage and stationery	503	80	583
Sundry expenses	2,515	880	3,396
Advertising	3,011	-	3,011
Bank charges	1,003	332	1,335
Travel, fuel and accommodation	446	-	446
Trustee expenses	509	-	509
	20,710	13,960	34,671

Support costs – previous year

	Unrestricted funds General	Restricted funds	Total 2019
	£	£	£
Rent	12,264	-	12,264
Rates & Water	2,010	-	2,010
Light, heat and power	8,108	-	8,108
Insurance	2,237	-	2,237
Telephone and fax	2,036	-	2,036
Website and computer	1,101	-	1,101
Printing, postage and stationery	2,554	-	2,554
Sundry expenses	6,308	-	6,308
Advertising	3,844	-	3,844
Bank charges	2,126	-	2,126
Travel, fuel and accommodation	1,579	-	1,579
	44,167	-	44,167

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

10. Governance Costs of the Charity

	Unrestricted funds General	Restricted funds	Total 2020
	£	£	£
Accountancy fees	2,100	1,800	3,900
Legal and professional fees	2,164	1,728	3,892
	4,264	3,528	7,792

Governance Costs of the Charity – previous year

	Unrestricted funds General	Restricted funds	Total 2019
	£	£	£
Accountancy fees	4,400	-	4,400
Legal and professional fees	4,125	516	4,641
	8,525	516	9,041

Accountancy fees include £3,900 payable to the Independent examiner.

11. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustees have received reimbursed expenses of £509 (2019: £nil) from the charity during the year.

12. Taxation

The Charity is a registered charity and is therefore exempt from taxation.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

13. Tangible fixed assets

	Fixtures & fittings	Buildings and Glasshouses	Total
Cost	£	£	£
At 1 December 2019	21,745	804,408	826,153
Disposals	-	-	-
At 30 November 2020	21,745	804,408	826,153
Depreciation			
As at 1 December 2019	12,437	694,426	706,863
Charge for the year	1,620	4,100	5,720
Disposals	-	-	-
At 30 November 2020	14,057	698,526	712,583
Net book value			
At 30 November 2020	7,688	105,882	113,570
At 30 November 2019	9,308	109,982	119,290

Impairment

Other tangible fixed assets

In the year ended 30 November 2018 the Trustees considered the glasshouses to be impaired. The impairment charge was based on a report on the condition of the glasshouses prepared by W R Dunn & Co Limited in 2018. In the current year the Trustees didn't consider any impairment to be necessary.

14. Stock

	2020	2019
	£	£
Stocks	7,919	6,325

15. Debtors

	2020	2019
	£	£
Trade debtors	2,319	-
Accrued income	-	4,940
Other debtors	710	43
	3,029	4,983

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	515	817
Other taxation and social security	2,800	6,942
Bank loans	2,313	-
Accruals	3,900	10,900
	9,528	18,659

17. Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans	47,687	-
	47,687	-

The 6-year bank loan entered into during September 2020 is guaranteed by the UK Government under the BBLS (Bounce Back Loan Scheme). There is an initial 12 months where no repayments are to be made and interest at 2.25% is covered by UK Government for the 12 month period under BIP (Business Interruption Payment).

18. Funds

	Balance as at 1 December 2019	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2020
	£	£	£	£	£
Unrestricted funds					
General	74,198	141,388	(65,207)	(20,000)	130,379
Designated	-	-	-	20,000	20,000
Total unrestricted funds	74,198	141,388	(65,207)	-	150,379
Restricted funds					
Awards for all	8,000	-	(8,000)	-	-
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	78,948	-	(4,100)	-	74,848
Heritage Lottery	-	50,000	(50,000)	-	-
Ryedale District Council	-	14,000	(14,000)	-	-
Other restricted grant funding	2,636	23,893	(20,931)	-	5,598
Total restricted funds	119,731	87,893	(97,031)	-	110,593
Total funds	193,929	229,281	(162,238)	-	260,972

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

	Balance as at 1 December 2018	Incoming resources	Resources expended	Funds Transferred	Balance as at 30 November 2019
	£	£	£	£	£
Unrestricted funds					
General	95,393	190,195	(194,330)	(17,060)	74,198
Total unrestricted funds	95,393	190,195	(194,330)	(17,060)	74,198
Restricted funds					
Awards for all	-	10,000	(2,000)	-	8,000
BIG Lottery	30,147	-	-	-	30,147
Glasshouses Fund	74,286	-	(4,100)	8,762	78,948
Head Gardener fund	15,238	-	(15,238)	-	-
Other restricted grant funding	3,788	3,266	(12,716)	8,298	2,636
Total restricted funds	123,459	13,266	(34,054)	17,060	119,731
Total funds	218,852	203,461	(228,384)	-	193,929

There were fund transfers in the prior year to align restricted funds held and spent in the past to the value of the associated asset owned.

Designated funds

During the year, the Trustees have Designated £20,000 from the Unrestricted Reserves which has been set aside to support the on-going maintenance, upkeep and rolling repairs associated with the historical buildings and glasshouse assets.

Restricted funds

Awards for all: Income received in 2019 in order to fund salary costs for the 'Over the garden gate' project of recruiting and training volunteers.

BIG Lottery: Donated to refurbish the glasshouses which are held in fixed assets.

Glasshouses fund: Established to refurbish the glasshouses which are held in fixed assets. The expenditure in the year is depreciation.

Head Gardener fund: Fund set up to help cover the wages of a head gardener.

Heritage Lottery: Grant received in the year to support the charity's ability to cover wages, running and re-opening costs during the Covid19 pandemic.

Ryedale District Council: Emergency government fund for Covid19 relief.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

19. Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	7,688	105,882	113,570
Current assets	199,906	4,711	204,617
Current liabilities	(57,215)	-	(57,215)
Total net assets	150,379	110,593	260,972

Analysis of net assets between funds – previous year

	Unrestricted funds General	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	-	-	-
Tangible fixed assets	9,308	109,982	119,290
Current assets	83,549	9,749	93,298
Current liabilities	(18,659)	-	(18,659)
Total net assets	74,198	119,731	193,929

20. Analysis of net funds

	As at 1 December 2019	Cash flow	As at 30 November 2020
	£	£	£
Cash at bank and in hand	81,990	111,679	193,669
Net funds	81,990	111,679	193,669

21. Operating lease commitments

Helmsley Walled Garden Limited leases the site from which the company operates. Under the terms of the lease, there are two elements to the rent due; a fixed basic rent and a variable rent linked to admissions income. It is not possible to accurately calculate future amounts of variable rent due therefore these amounts have not been disclosed. The amounts disclosed below relate to the basic rent element of the lease.

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Not later than 1 year	715	715
Later than 1 year and not later than 5 years	2,859	2,859
Later than 5 years	15,010	15,725
	18,584	19,299

The lease contains a provision for rent reviews linked to RPI every three years. These increases have not been factored into the figures above after 2019, as it is not possible to accurately determine future values for the Retail Prices Index.

The variable rent is linked to admissions income. It is not possible to accurately predict future amounts of variable rent due, however, based on admissions income over the last five years, the Trustees expect this charge to equate to approximately £10,000 per annum.

22. Related party transactions

There were no related party transactions in the current or prior year that require disclosure.

Notes to the Financial Statements for the Year Ended 30 November 2020 (continued)

23. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies	22,188	-	22,188
Charitable activities	125,609	13,266	138,875
Investment income	35	-	35
Other income	42,363	-	42,363
Total income	190,195	13,266	203,461
Expenditure on:			
Raising funds	(615)	-	(615)
Charitable activities	(185,190)	(33,538)	(218,728)
Governance costs	(8,525)	(516)	(9,041)
Total expenditure	(194,330)	(34,054)	(228,384)
Net expenditure	(4,135)	(20,788)	(24,923)
Transfers between funds	(17,060)	17,060	-
Net movement in funds	(21,195)	(3,728)	(24,923)
Reconciliation of funds			
Total funds brought forward	95,393	123,459	218,852
Total funds carried forward	74,198	119,731	193,929