

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



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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. The trainee 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:



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).

Helmsley Walled Garden Limited
Year ended 30 November 2022

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
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
		<u>106,167</u>	<u>108,281</u>
Current assets			
Stocks	14	18,197	17,457
Debtors	15	861	10,538
Cash at bank and in hand		258,219	255,691
		<u>277,277</u>	<u>283,686</u>
Creditors: Amounts falling due within one year	16	(30,108)	(13,823)
Net current assets		<u>247,169</u>	<u>269,863</u>
Total assets less current liabilities		<u>353,336</u>	<u>378,144</u>
Creditors: Amounts falling due after more than one year	17	(39,404)	(44,559)
Net assets		<u>313,932</u>	<u>333,585</u>
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		<u>313,932</u>	<u>333,585</u>

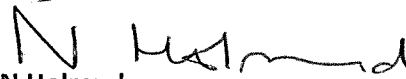
For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies:

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 II 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
	<u>199,468</u>	<u>38,669</u>	<u>238,137</u>

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
	<u>20</u>	<u>5</u>

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
	<u>40,212</u>	<u>-</u>	<u>40,212</u>	<u>34,517</u>

Helmsley Walled Garden Limited
Year ended 30 November 2022

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.

Helmsley Walled Garden Limited
Year ended 30 November 2022

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.

Helmsley Walled Garden Limited
Year ended 30 November 2022

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.

Helmsley Walled Garden Limited
Year ended 30 November 2022

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