NORMANDY COMMUNITY THERAPY GARDEN

England & Wales · Charity number 1076055

Details

Other names	NURTURE (SURREY AND HAMPSHIRE), THE THERAPY GARDEN
Status	Registered
Legal form	Charitable company
Company number	03665818
Registered	1999-06-17
Register	View on the Charity Commission register

Contact

Address	Normandy Community Therapy Garden Manor Fruit Farm Glaziers Lane Normandy Guildford GU3 2DT
Phone	01483 813846
Email	stella.diamond@thetherapygarden.org
Website	www.thetherapygarden.org

Activities

Objects: TO RELIEVE THOSE WHO ARE SUFFERING FROM PHYSICAL OR MENTAL DISABILITY WITHIN A FIFTY MILE RADIUS OF NORMANDY, SURREY BY THE PROVISION OF THERAPEUTIC EDUCATION IN THE USE OF LAND THROUGH ALL FORMS OF HORTICULTURE AND GARDENING.

Activities: The Therapy Garden works to have a positive and significant impact on the lives of people facing challenges in life. Whether by helping to equip young people who have additional learning needs for a future in the workplace or reducing the isolation of a stroke survivor. We change lives for the better and we do that by creating a safe place to enjoy the power of gardening connecting with nature.

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Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WITHIN A FIFTY MILE RADIUS OF NORMANDY, SURREY
- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£250,091	£246,531	-	-
2024-03-31	£201,511	£260,113	-	-
2023-03-31	£256,333	£286,766	-	-
2022-03-31	£254,134	£226,832	-	-
2021-03-31	£214,526	£168,322	-	-

Trustees

Name	Role	Appointed
Anne Frances Everitt	Chair	2017-04-04
Ed Hussey		2023-10-17
Edward Hellings		2026-03-10
Jason Gaskell		2024-02-13
Reeve Martin		2018-02-13
Richard Shears		2018-02-13
Sarah Matthews		2026-01-20

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NORMANDY COMMUNITY THERAPY GARDEN

England & Wales - Charity number 1076055

Accounts

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

A F Everitt, Chair
J P Gaskell
E Hussey
N P Jones (resigned 8 April 2025)
R D Martin, Vice Chair
R J Shears, Treasurer
J Woodhams (resigned 8 April 2025)

Company registered number

03665818

Charity registered number

1076055

Registered office

The Therapy Garden, Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT

Company secretary

S R Diamond

Accountants

Shaw Gibbs (Audit) Limited, Wey Court West, Union Road, Farnham, GU9 7PT

Bankers

HSBC UK, PO Box 160, 12A North Street, Guildford, Surrey, GU1 4AF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Normandy Community Therapy Garden for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

1. Objectives and activities

a. Policies and objectives

The Therapy Garden's purpose is to have a positive and significant impact on the lives of people facing challenges in life through the power of gardening. Typically, our clients could be living with a learning difficulty, a physical disability or a mental health condition. They could range from a secondary school child with special needs through to an elderly person with Alzheimer's.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

- *Green School*: Supporting students from local mainstream and Special Educational Needs (SEN) Schools to work towards an entry level City and Guilds qualification and/or an AQA award. Support is also provided to students finding a traditional classroom setting challenging with one to one provision and hands-on experience of gardening.

- *Cultivating Skills:* Offering Social and Therapeutic horticulture to adults with a range of physical or mental health difficulties by promoting wellbeing through active engagement with horticulture.

- *Gardening for Wellbeing*: Wellbeing Wednesday, a weekly group on a Wednesday morning that focuses on individuals with different wellbeing needs each week: -

- *Space to Breathe*: for those who are anxious, socially isolated or suffering from mild mental health problems.
- *Stroke of Genius*: Working with Stroke survivors who are referred by the Stroke Association or self referred.
- *Garden Pastimes*: Working with clients with Alzheimers or Dementia

c. Main activities undertaken to further the Company's purposes for the public benefit

Given that all our clients are living with a learning disability, a physical disability, a mental health condition or are vulnerable members of the community, all our work is focused on making a positive impact on their lives. This could be by building their psychological, physical or social abilities – or it might be providing supplementary educational opportunities, to enable them to pursue further education and training – or to enter the employment market. Underpinning all of these is the enhanced sense of confidence and wellbeing that results from a personalised programme of gardening and related activities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

There has been continued progress towards our aim of providing clients with the support they need whilst maintaining cash flow. Green School clients have increased by 28% over the year with a corresponding increase in income. Some of the Green School clients have achieved City and Guild awards whilst others have gained AQA awards and received certificates of achievement.

Other activities, such as Gardening for Wellbeing; Cultivating Skills; Stroke of Genius and Garden Pastimes have continued to be well attended. Bookings for the use of the building continue to be taken and the holiday playscheme for young children is well attended.

Our garden manager, Hannah, decided not to return to the garden following her maternity leave. Overall management of the garden has reverted to our centre manager, Stella, with the help of the senior horticulturalist. Following the completion of their maternity cover contracts, we have retained our part-time client recruitment co-ordinator and our part-time volunteer recruitment co-ordinator. We have been working towards being accepted on local County Councils Preferred Provider Lists and are now a preferred provider for Hampshire County Council.

Volunteers are vital to our work and we would be unable to offer the level of support we give our clients without their help. Our volunteers not only work with the clients but provide valuable admin support and help with the maintenance of the garden and buildings. Several corporate volunteer days have provided very welcome maintenance help; we are extremely grateful to all of them. Volunteer numbers have increased this year, which has helped us provide our clients with the help they need in the garden as well as providing ad hoc admin support.

The garden development has continued. We managed to raise the funds to build a large shed and storage facilities to house power tools and other tools in the one location. The old shed has been relocated and the Keder is now freed up to grow produce. The planned Jubilee walkway is in place and the pond has been moved and enlarged.

We have opened the garden to the public for two NGS Open Days in May and September 2024. This year further fundraising has continued with Quiz Nights and evening events open to the public and 'A Walk for Wellness' is being planned for the end of April.

The Therapy Garden is a busy working garden and we remain conscious of our environmental impact. Although, we cannot be certified as organic because of our close proximity to neighbouring gardens, we strive to maintain organic principles by keeping the use of chemicals to a minimum and using locally produced horse manure rather than artificial fertilisers. We compost our own garden waste and reuse and recycle as much as possible. We buy, where possible, from local companies.

Locally, we continue to supply the Normandy village shop with produce and grown in the garden and crafts made by clients. We maintain and care for the garden surrounding the village war memorial, and planters surrounding the community café as well as working closely with the other users of Manor Fruit Farm. A Christmas event was held for the whole community to enjoy with carols from an autistic community choir.

b. Fundraising activities and income generation

We will continue to monitor our finances closely and not rely on unrestricted funding from grants, which is in short supply at the present time.

The Therapy Garden benefits from a number of income streams, including client course fees, the NGS Open

Achievements and performance (continued)

Garden Days, where we are able to sell plants and produce, as well as offering refreshments to visitors. We have also offered a variety of one-off horticultural workshops such as wreath making and the sale of produce from our Market Cart and the Community Shop which have all contributed to our income generation.

Despite these fundraising activities, we still need to seek funds from sponsors and grant making bodies, who invest in our activities and cover the core costs of running the charity. One-off, specific grants are also received for specific projects for either improving our infrastructure or increasing accessibility for clients, who would otherwise be unable to attend the garden. The Therapy Garden would very much like to thank the following organisations for their most generous financial support during 2024/2025 financial year; those who have remembered the work of The Therapy Garden through individual donations, collections, legacies and in memoriam.

List of donors

Beatrice Laing
Belgae Trust
Blakey Foundation
Boshier Hinton
Cash For Kids
CFS (Neville Carrington)
Coleman Trust
CooP
David Williamson Trust
Guildford Crowdfunding
Guildford Town Guides
John Cowan Foundation
Kintore Mark Lodge Masons
Lennox Hannay Charitable Trust
Mikado
Pierrepont Trust
Pride of Britain Awards
Ratcliffe Trust
S C Johnson
Shanley Foundation
Stagecoach Giving for Good
Your Fund Surrey

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has maintained a positive bank balance, paid its creditors promptly and remained debt free throughout the period.

The Trustees' stated aim is to maintain a level of unallocated, free reserves roughly equivalent to 50% of the annual running costs. We believe that this represents an appropriate balance between prudent management of the charity's reserves and the desire to maximise the funds used to support our charitable activities.

At the year end the charity held £93,111 (2024: £73,612) in unrestricted reserves. The charity also holds restricted funds of £18,957 (2024: £23,762) and a Fixed asset fund of £105,556 (2024: £116,690). Further details of these fund balances can be found in note 17 of these financial statements.

c. Principal risks and uncertainties

A comprehensive risk register is maintained and in addition to being reviewed informally as part of the regular day-to-day management of the charity, it is reviewed more formally by the board on an annual basis. The board of Trustees currently includes specific expertise in risk management.

d. Investment policy

Given the level of our reserves, future liquidity requirements and uncertainty in the external environment, the Trustees consider that cash-based investments with UK banks remain the most appropriate home for the charity's funds. These arrangements are reviewed regularly as part of our good stewardship of the charity's resources.

Structure, governance and management

a. Constitution

Normandy Community Therapy Garden, to give us our full name, is registered as a private company in England and Wales, the company is limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees: the minimum number of Trustees is three and there is no maximum number. The board regularly reviews its own skills and experience against those required for the charity to achieve its objectives.

Individual Trustees are limited to serving three successive terms of three years each following their appointment and cannot be re-elected thereafter, unless in exceptional circumstances.

c. Organisational structure and decision-making policies

The Trustees are responsible for establishing The Therapy Garden's strategy and setting its overall direction. Responsibility for the day-to-day management of the charity is delegated, through the Chair, to The Therapy Garden Manager, Stella Diamond and through her to the rest of the staff team. In addition, the work of the charity is greatly supported by the efforts of our dedicated volunteers.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Trustees' indemnities

The charity has a trustee indemnity insurance policy in place which protects Trustees and Officers from claims arising from negligent acts, errors or omissions occurring while on Trust business.

Plans for future periods

We will continue to recruit new clients and develop different group activities dependent on demand and staff and volunteer availability. A structured training and development programme for staff and volunteers is being planned to enable us to provide positive outcomes for our clients.

We will also continue to work towards being accepted as a preferred provider for Surrey County Council.

There are plans to improve our water management systems and install solar panels to improve our environmental impact.

Fundraising efforts will continue with increased local activities to raise money in addition to our work with grant making trusts.

6. Funds held as custodian

Biannually the Trust opens the garden on behalf of the National Garden Scheme (NGS). The entry ticket monies are collected on behalf of the NGS and remitted to them directly after the event takes place. In the year £1,765 (2024: £1,670) was collected on behalf of the NGS and paid out to them.

7. Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 20.8.25

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also the directors of the Company 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 year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

A Everitt A Everitt
(Chair of Trustees)
Date: 20.8.25

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Normandy Community Therapy Garden ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

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 ICAEW, 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: M. Dickinson Dated: 9/10/2025

Mark Dickinson
ICAEW
Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
GU9 7PT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Income from:						
Donations and legacies	3	**69,204**	**40,290**	**-**	**109,494**	*99,720*
Charitable activities	4	**137,436**	**-**	**-**	**137,436**	*110,266*
Other trading activities	5	**3,019**	**-**	**-**	**3,019**	*3,874*
Investments	6	**142**	**-**	**-**	**142**	*128*
Total income		**209,801**	**40,290**	**-**	**250,091**	*213,988*
Expenditure on:						
Raising funds		**37,884**	**-**	**-**	**37,884**	*36,584*
Charitable activities	7	**152,393**	**24,661**	**31,593**	**208,647**	*223,529*
Total expenditure		**190,277**	**24,661**	**31,593**	**246,531**	*260,113*
Net income/(expenditure)		**19,524**	**15,629**	**(31,593)**	**3,560**	*(46,125)*
Transfers between funds	17	**(25)**	**(20,434)**	**20,459**	**-**	-
Net movement in funds		**19,499**	**(4,805)**	**(11,134)**	**3,560**	*(46,125)*
Reconciliation of funds:						
Total funds brought forward		**73,612**	**23,762**	**116,690**	**214,064**	*260,189*
Total funds carried forward		**93,111**	**18,957**	**105,556**	**217,624**	*214,064*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		As restated 2024 £
Fixed assets					
Tangible assets	12		**105,556**		*116,690*
			105,556		*116,690*
Current assets					
Debtors	13	**13,073**		*5,573*	
Cash at bank and in hand		**106,734**		*100,834*	
		119,807		*106,407*	
Creditors: amounts falling due within one year	14	**(7,739)**		*(9,033)*	
Net current assets			**112,068**		*97,374*
Total assets less current liabilities			**217,624**		*214,064*
Total net assets			**217,624**		*214,064*
Charity funds					
Restricted funds:					
Restricted funds	17	**18,957**		*23,762*	
Restricted fixed asset funds	17	**105,556**		*116,690*	
Total restricted funds	17		**124,513**		*140,452*
Unrestricted funds	17		**93,111**		*73,612*
Total funds			**217,624**		*214,064*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 20.8.25

The notes on pages 13 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Normandy Community Therapy Garden is a company incorporated in England and Wales and limited by guarantee. The members of the company are the Trustees names on page one. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. Normandy Community Therapy Garden has its registered office at Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Normandy Community Therapy Garden 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts in kind below £500 are not recognised.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Land and Buildings	- 5% straight line
Plant and machinery	- 25% straight line
Improvements to property	- 25% straight line

2.7 Debtors

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

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Donations	21,426	1,618	**23,044**	*19,034*
Grants	21,130	38,672	**59,802**	*55,000*
Similar incoming resources	26,648	-	**26,648**	*25,686*
Total 2025	69,204	40,290	**109,494**	*99,720*
Total 2024 as restated	*62,189*	*37,531*	*99,720*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Client Income	136,696	**136,696**	*109,883*
Venue Hire	740	**740**	*383*
	137,436	**137,436**	*110,266*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Produce and garden sales	3,019	**3,019**	*3,874*

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Investment income	142	**142**	*128*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Charitable activities	152,393	56,254	**208,647**	*223,529*
Total 2024	*80,592*	*142,937*	*223,529*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable activities	105,494	103,153	**208,647**	*223,529*
Total 2024	*120,559*	*102,970*	*223,529*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	76,481	**76,481**	*93,842*
Building maintenance	1,477	**1,477**	*292*
Garden equipment and consumables	4,712	**4,712**	*6,995*
Catering costs	2,841	**2,841**	*3,513*
Cafe expenses	-	**-**	*303*
Client equipment	677	**677**	*362*
IT costs	1,317	**1,317**	*729*
Shop equipment and stock	517	**517**	*330*
Utilities and service charges	4,105	**4,105**	*3,851*
Travel and subsistence	29	**29**	-
Cleaning	2,579	**2,579**	*1,836*
Insurance	2,844	**2,844**	*2,755*
Health and safety	398	**398**	*2,327*
Support staff - client facing	3,302	**3,302**	*408*
Printing, postage and stationery	1,819	**1,819**	*1,356*
Staff costs, gifts and training	2,396	**2,396**	*1,660*
	105,494	**105,494**	*120,559*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	61,776	**61,776**	*61,776*
Depreciation	31,593	**31,593**	*34,392*
Building maintenance	2,381	**2,381**	*695*
Garden equipment and consumables	266	**266**	*768*
IT costs	620	**620**	*552*
Utilities and service charges	226	**226**	*212*
Insurance	175	**175**	*170*
Health and safety	10	**10**	*61*
Printing, postage and stationery	110	**110**	*82*
Telephone and internet	35	**35**	*33*
Legal and professional	69	**69**	*48*
Bank charges	229	**229**	*164*
Staff costs, gifts and training	1,200	**1,200**	*810*
Governance costs	4,463	**4,463**	*3,207*
	103,153	**103,153**	*102,970*

9. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,320**	*1,250*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**2,124**	*2,032*

10. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**159,027**	*174,425*
Social security costs	**5,838**	*7,478*
Contribution to defined contribution pension schemes	**1,690**	*2,013*
	166,555	*183,916*

The average number of persons employed by the Company during the year was as follows:

	2025 No.	*2024* *No.*
Fundraising	**1**	*1*
Support	**5**	*4*
Direct	**5**	*5*
	11	*10*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Improvement to property £	Total £
Cost or valuation				
At 1 April 2024	**305,917**	**51,911**	**60,980**	**418,808**
Additions	**-**	**-**	**20,459**	**20,459**
At 31 March 2025	**305,917**	**51,911**	**81,439**	**439,267**
Depreciation				
At 1 April 2024	**226,445**	**43,203**	**32,470**	**302,118**
Charge for the year	**12,211**	**4,137**	**15,245**	**31,593**
At 31 March 2025	**238,656**	**47,340**	**47,715**	**333,711**
Net book value				
At 31 March 2025	**67,261**	**4,571**	**33,724**	**105,556**
At 31 March 2024	*79,472*	*8,708*	*28,510*	*116,690*

13. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**13,073**	*5,573*
	13,073	*5,573*

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	**219**	-
Other taxation and social security	**2,261**	*5,854*
Other creditors	**1,259**	*844*
Accruals and deferred income	**4,000**	*2,335*
	7,739	*9,033*

15. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**106,734**	*100,834*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

16. Prior year adjustments

A prior year adjustment has been made in respect of the unrestricted funds as a result of a material understatement of income in regard to income received into the charity's PayPal account. The effect of this adjustment has been to increase the bank balances and unrestricted income by £12,477.

17. Statement of funds

Statement of funds - current year

Restricted funds comprise funding received for specific projects in which the charity has involvement and can only be spent in furthering the aims of that particular project.

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	**73,612**	**209,801**	**(190,277)**	**(25)**	**93,111**
Restricted funds					
Aspire kitchen	**360**	**-**	**(385)**	**25**	**-**
Garden equipment and tooling	**7,066**	**-**	**(409)**	**-**	**6,657**
Irrigation system	**4,860**	**-**	**(161)**	**-**	**4,699**
Green school	**-**	**16,969**	**(16,969)**	**-**	**-**
Pond	**-**	**2,000**	**(1,582)**	**-**	**418**
Jubilee walkway	**2,000**	**-**	**-**	**(1,400)**	**600**
Shed	**5,000**	**19,203**	**-**	**(19,059)**	**5,144**
Stroke of genius	**-**	**1,618**	**-**	**(1,618)**	**-**
Tables	**1,439**	**-**	**-**	**-**	**1,439**
Social prescribing	**3,037**	**500**	**-**	**(3,537)**	**-**
Wellbeing Wednesdays	**-**	**-**	**(5,155)**	**5,155**	**-**
	23,762	**40,290**	**(24,661)**	**(20,434)**	**18,957**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Restricted fixed asset funds					
Class II Restricted Funds - all funds	**116,690**	**-**	**(31,593)**	**20,459**	**105,556**
Total Restricted funds	**140,452**	**40,290**	**(56,254)**	**25**	**124,513**
Total of funds	**214,064**	**250,091**	**(246,531)**	**-**	**217,624**

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	*As restated Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
General Fund	*82,284*	*176,457*	*(117,168)*	*(67,961)*	*73,612*
Restricted funds					
Aspire kitchen	*250*	*1,363*	*(1,253)*	-	*360*
Garden equipment and tooling	*2,744*	*5,000*	*(678)*	-	*7,066*
Irrigation system	*4,860*	-	-	-	*4,860*
Green school	-	*21,938*	*(86,890)*	*64,952*	-
Garden pastimes	*1,652*	*3,000*	*(5,213)*	*561*	-
Green School	-	*21,938*	*(86,890)*	*64,952*	-
High Sheriff Training fund	*131*	*1,349*	*(1,490)*	*10*	-
Jubilee walkway	-	*2,000*	-	-	*2,000*
Pathways	-	*1,750*	*(1,750)*	-	-
Shed	*5,000*	-	-	-	*5,000*
Stroke of genius	-	*1,131*	*(3,319)*	*2,188*	-
Utility bills	*1,021*	-	*(1,180)*	*159*	-
Tables	*5,741*	-	*(4,302)*	-	*1,439*
Social prescribing	*5,515*	-	*(2,478)*	-	*3,037*
	26,914	*59,469*	*(195,443)*	*132,822*	*23,762*

	Balance at 1 April 2023 £	*As restated Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Restricted fixed asset funds					
Restricted fixed asset fund	*150,991*	-	*(34,392)*	*91*	*116,690*
Total Restricted funds	*177,905*	*59,469*	*(229,835)*	*132,913*	*140,452*
Total of funds	*260,189*	*235,926*	*(347,003)*	*64,952*	*214,064*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted fixed asset fund 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	105,556	**105,556**
Current assets	100,850	18,957	-	**119,807**
Creditors due within one year	(7,739)	-	-	**(7,739)**
Total	93,111	18,957	105,556	**217,624**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Restricted fixed asset fund 2024 £*	*Total funds 2024 £*
Tangible fixed assets	-	-	*116,690*	*116,690*
Current assets	*82,645*	*23,762*	-	*106,407*
Creditors due within one year	*(9,033)*	-	-	*(9,033)*
Total	*73,612*	*23,762*	*116,690*	*214,064*

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. At the year end £774 (2024 - £844) was due to the fund and is included in other creditors.

20. Related party transactions

Through his own business interests R J Shears, a Trustee, provides free payroll services to Normandy Community Therapy Garden. The arms length cost for such service is estimated at £600 per annum.

NORMANDY COMMUNITY THERAPY GARDEN

England & Wales - Charity number 1076055

Accounts

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

A Everitt, Chair
J Gaskell (appointed 13 February 2024)
E Hussey (appointed 17 October 2023)
N P Jones
R D Martin, Vice Chair (appointed on 13 February 2024)
A J Pearson, Vice Chair (resigned 13 February 2024)
R J Shears, Treasurer
A Wigley (resigned 1 May 2023)
J Woodhams (appointed 17 October 2023)

Company registered number

03665818

Charity registered number

1076055

Registered office

The Therapy Garden, Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT

Company secretary

S R Diamond

Accountants

Shaw Gibbs (Audit) Limited, Wey Court West, Union Road, Farnham, GU9 7PT

Bankers

HSBC UK, PO Box 160, 12A North Street, Guildford, Surrey, GU1 4AF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Normandy Community Therapy Garden for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

1. Objectives and activities

a. Policies and objectives

The Therapy Garden aims to provide clients, who are living with a learning disability, a mental health condition or are vulnerable members of the community, with an increased sense of confidence and wellbeing that results from the gardening programmes we have developed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

- *Green School:* Supporting students from local mainstream and Special Educational Needs (SEN) Schools to work towards an entry level City and Guilds qualification and/or an AQA award. Support is also provided to students finding a traditional classroom setting challenging with one to one provision and hands-on experience of gardening.

- *Cultivating Skills:* Offering Social and Therapeutic horticulture to adults with a range of physical or mental health difficulties by promoting wellbeing through active engagement with horticulture.

- *Gardening for Wellbeing.* A six week 'social prescribing' course for those who are anxious, socially isolated or suffering from mild mental health problems.

- *Stroke of Genius*: Working with Stroke survivors referred by the Stroke Association.

- *Garden Pastimes*: Working with clients with Alzheimers or Dementia

c. Main activities undertaken to further the Company's purposes for the public benefit

The Therapy Garden aims to provide clients, who are living with a learning disability, a mental health condition or are vulnerable members of the community, with an increased sense of confidence and wellbeing that results from the gardening programmes we have developed. We are proud of the support we offer our clients.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Review of activities

This year has seen the majority of the plans made in 2023 come to fruition. We have continued the support that we have offered our clients while maintaining our cash flow. While our client numbers have not increased substantially, we have negotiated higher fees with the schools and local authorities that we work with. Several of our green school pupils have gained AQA awards receiving in total 27 certificates of achievement. In addition, 9 of our green school students have passed City and Guilds awards at a number of levels.

As agreed in 2023 we have developed further income generating activities by providing support for people with stroke and dementia on a regular basis. We have also provided support to a Young People with Dementia group. A holiday playscheme for young children has also been well attended. Bookings for the use of the building during the evenings and weekends have also increased. In addition, various evening events and workshops for the public have been organised by staff, which have increased awareness of the work we do as well as raising income.

The new management team has worked hard to bring about these changes. The reduced staff costs initiated in March 2023 have been maintained. Our garden manager went on maternity leave in February 2024 and has been replaced by a part-time client manager with responsibilities for client recruitment and a part-time volunteer recruitment manager. These posts are beginning to result in increases in both client and volunteer numbers.

Volunteers are vital to our work at The Therapy Garden and we would be unable to offer the level of support we give our clients without their help. Our volunteers not only work with the clients but provide valuable admin support and help with general maintenance of the garden and buildings. Several corporate volunteer days have been organised, providing very welcome maintenance help. We are extremely grateful to them all.

The garden development has continued. The new Poly Tunnel tables are now in place and our cut flower garden has been rejuvenated. We are currently seeking funding for a new shed to allow for secure storage for our tools in a safe and accessible location for all our clients to use. We are also redesigning a part of the garden to create a Jubilee walkway and relocating our small existing pond to a new location allowing for a larger wildlife pond to celebrate out 25th anniversary in Sept 2024.

The garden has been opened to the public for two NGS Open Days in May 2023 and September 2023. The Normandy Community Village shop continues to sell produce grown in the garden and crafts made by clients. We maintain and care for the garden surrounding the village war memorial, and planters surrounding the community café as well as working closely with the other users of Manor Fruit Farm. A Christmas event was held for the whole community to enjoy with carols from an autistic community choir.

The Therapy Garden is a busy working garden and we remain conscious of our environmental impact. Although, we cannot be certified as organic because of our close proximity to neighbouring gardens, we strive to maintain organic principles by keeping the use of chemicals to a minimum and using locally produced horse manure rather than artificial fertilisers. We compost our own garden waste and reuse and recycle as much as possible. We buy, where possible, from local companies.

Achievements and performance (continued)

b. Fundraising activities and income generation

We will continue to monitor our finances closely and not rely on unrestricted funding, which is in short supply at this present time.

The Therapy Garden benefits from a number of income streams, including client course fees, the NGS Open Garden Days where we are able to sell plants and produce, as well as offering refreshments to visitors. We have also offered a variety of one-off horticultural courses such as flower arranging and the sale of produce in the local shop has also contributed.

Despite these fundraising activities, we are heavily reliant on our sponsors and grant-making bodies, who invest in our activities and cover the core costs involved in running our centre. One-off, specific grants are also received for specific projects for either improving our infrastructure or increasing accessibility for clients who would otherwise not be able to attend our centre. The Therapy Garden would very much like to thank the following organisations for their most generous financial support during the 2023/2024 financial year and those who have remembered the work of The Therapy Garden through individual donations, collections, legacies and in memoriam.

Barbara Ward Childrens Foundation
Charles Hayward
Coleman Trust
Co-Op
David Willamson Trust
Derrill Allat
Educational and General Trust
Grace Trust
Guildford Lions
John Cowan Foundation
John Lewis Partnership
Keith Witham Members Allocation
Louis Nicholas Residuary Charitable Trust SW
Mikado
Ninevah Trust
Pixel Fund
Souter Charitable Trust
Squires Garden Centre
St James Place
Surrey Garden Trust
Syder Foundation
The Mark Benevolent Fund
The Pierpont Trust
William Wates Memorial Trust

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has maintained a positive bank balance, paid its creditors promptly and remained debt free throughout the period.

The Trustees' stated aim is to maintain a level of unallocated, free reserves roughly equivalent to 50% of the annual running costs. We believe that this represents an appropriate balance between prudent management of the charity's reserves and the desire to maximise the funds used to support our charitable activities.

At the year end the charity held £61,135 (2023: £82,284) in unrestricted reserves. The charity also holds restricted funds of £23,762 (2023: £26,914) and a Fixed asset fund of £116,690 (2023: £150,991). Further details of these fund balances can be found in note 16 of these financial statements.

c. Principal risks and uncertainties

A comprehensive risk register is maintained and in addition to being reviewed informally as part of the regular day-to-day management of the charity, it is reviewed more formally by the board on an annual basis. The board of Trustees currently includes specific expertise in risk management.

d. Investment policy

Given the level of our reserves, future liquidity requirements and uncertainty in the external environment, the Trustees consider that cash-based investments with UK banks remain the most appropriate home for the charity's funds. These arrangements are reviewed regularly as part of our good stewardship of the charity's resources.

Structure, governance and management

a. Constitution

Normandy Community Therapy Garden, to give us our full name, is registered as a private company in England and Wales, the company is limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees: the minimum number of Trustees is three and there is no maximum number. The board regularly reviews its own skills and experience against those required for the charity to achieve its objectives.

Individual Trustees are limited to serving three successive terms of three years each following their appointment and cannot be re-elected thereafter, unless in exceptional circumstances.

c. Organisational structure and decision-making policies

The Trustees are responsible for establishing The Therapy Garden's strategy and setting its overall direction. Responsibility for the day-to-day management of the charity is delegated, through the Chair, to The Therapy Garden Manager, Stella Diamond and through her to the rest of the staff team. In addition, the work of the charity is greatly supported by the efforts of our dedicated volunteers.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Trustees' indemnities

The charity has a trustee indemnity insurance policy in place which protects Trustees and Officers from claims arising from negligent acts, errors or omissions occurring while on Trust business.

Plans for future periods

We are actively recruiting more clients and volunteers who can support our clients when they visit the garden.

We are hoping to restart Gardening for Wellbeing, which had been put on hold due to lack of demand. Demand has now increased again and a new programme will be introduced

Grow to Work is an initiative to provide school leavers with work experience so that they can take up paid employment. We are currently looking into the feasibility of offering this at The Therapy Garden.

Outcome Measurement of our clients' experience at The Therapy Garden is planned for the coming year, which will assist in grant applications as well as allowing us to tailor the support we offer clients.

6. Funds held as custodian

Biannually the Trust opens the garden on behalf of the National Garden Scheme (NGS). The entry ticket monies are collected on behalf of the NGS and remitted to them directly after the event takes place. In the year £1,670 (2023: £1,634) was collected on behalf of the NGS and paid out to them.

6. Funds held as custodian (continued)

7. Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 20/12/24

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also the directors of the Company 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 year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

A Everitt
(Chair of Trustees)
Date: 20.12.24

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Normandy Community Therapy Garden ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: M. Dickinson Dated: 20/12/2024

Mark Dickinson ICAEW

Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
GU9 7PT

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed asset funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:						
Donations and legacies	3	**49,712**	**37,531**	**-**	**87,243**	*166,040*
Charitable activities	4	**110,266**	**-**	**-**	**110,266**	*87,502*
Other trading activities	5	**3,874**	**-**	**-**	**3,874**	*2,618*
Investments	6	**128**	**-**	**-**	**128**	*173*
Total income		**163,980**	**37,531**	**-**	**201,511**	*256,333*
Expenditure on:						
Raising funds		**36,576**	**8**	**-**	**36,584**	*24,769*
Charitable activities	7	**80,592**	**108,545**	**34,392**	**223,529**	*261,997*
Total expenditure		**117,168**	**108,553**	**34,392**	**260,113**	*286,766*
Net income/(expenditure)		**46,812**	**(71,022)**	**(34,392)**	**(58,602)**	*(30,433)*
Transfers between funds	16	**(67,961)**	**67,870**	**91**	**-**	-
Net movement in funds		**(21,149)**	**(3,152)**	**(34,301)**	**(58,602)**	*(30,433)*
Reconciliation of funds:						
Total funds brought forward		**82,284**	**26,914**	**150,991**	**260,189**	*290,622*
Total funds carried forward		**61,135**	**23,762**	**116,690**	**201,587**	*260,189*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		**116,690**		*150,991*
			116,690		*150,991*
Current assets					
Debtors	13	**5,573**		*3,098*	
Cash at bank and in hand		**88,357**		*114,434*	
		93,930		*117,532*	
Creditors: amounts falling due within one year	14	**(9,033)**		*(8,334)*	
Net current assets			**84,897**		*109,198*
Total assets less current liabilities			**201,587**		*260,189*
Total net assets			**201,587**		*260,189*
Charity funds					
Restricted funds:					
Restricted funds	16	**23,762**		*26,914*	
Restricted fixed asset funds	16	**116,690**		*150,991*	
Total restricted funds	16		**140,452**		*177,905*
Unrestricted funds	16		**61,135**		*82,284*
Total funds			**201,587**		*260,189*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date:

The notes on pages 13 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Normandy Community Therapy Garden is a company incorporated in England and Wales and limited by guarantee. The members of the company are the Trustees names on page one. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. Normandy Community Therapy Garden has its registered office at Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Normandy Community Therapy Garden 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts in kind below £500 are not recognised.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Land and Buildings	- 5% straight line
Plant and machinery	- 25% straight line
Improvements to property	- 25% straight line

2.7 Debtors

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

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed asset fund 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	16,903	2,131	-	**19,034**	*39,677*
Grants	19,600	35,400	-	**55,000**	*115,615*
Similar incoming resources	13,209	-	-	**13,209**	*10,748*
	49,712	37,531	-	**87,243**	*166,040*
Total 2023	*97,166*	*63,615*	*5,259*	*166,040*	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Client Income	109,883	**109,883**	*87,177*
Venue Hire	383	**383**	*325*
	110,266	**110,266**	*87,502*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Produce and garden sales	3,874	**3,874**	*2,618*

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Investment income	128	**128**	*173*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Charitable activities	80,592	142,937	**223,529**	*261,997*
Total 2023	*122,500*	*139,497*	*261,997*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Charitable activities	120,559	102,970	**223,529**	*261,997*
Total 2023	*143,560*	*118,437*	*261,997*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	93,842	**93,842**	*116,712*
Building maintenance	292	**292**	*919*
Garden equipment and consumables	6,995	**6,995**	*5,904*
Catering costs	3,513	**3,513**	*2,390*
Cafe expenses	303	**303**	*70*
Client equipment	362	**362**	*88*
IT costs	729	**729**	*305*
Shop equipment and stock	330	**330**	*62*
Utilities and service charges	3,851	**3,851**	*3,236*
Travel and subsistence	-	**-**	*18*
Cleaning	1,836	**1,836**	*3,493*
Insurance	2,755	**2,755**	*2,296*
Health and safety	2,327	**2,327**	*2,917*
Support staff - client facing	408	**408**	*1,849*
Printing, postage and stationery	1,356	**1,356**	*1,887*
Staff costs, gifts and training	1,660	**1,660**	*1,414*
	120,559	**120,559**	*143,560*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	61,776	**61,776**	*79,673*
Depreciation	34,392	**34,392**	*33,055*
Building maintenance	695	**695**	*834*
Garden equipment and consumables	768	**768**	*352*
IT costs	552	**552**	*592*
Utilities and service charges	212	**212**	*172*
Insurance	170	**170**	*142*
Health and safety	61	**61**	*70*
Printing, postage and stationery	82	**82**	*114*
Telephone and internet	33	**33**	*35*
Legal and professional	48	**48**	*48*
Bank charges	164	**164**	*230*
Staff costs, gifts and training	810	**810**	*710*
Profit on disposal of fixed assets	-	**-**	*(1,002)*
Governance costs	3,207	**3,207**	*3,412*
	102,970	**102,970**	*118,437*

9. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,250**	*1,000*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**2,032**	*2,412*

10. Staff costs

	2024 £	2023 £
Wages and salaries	**174,425**	*200,659*
Social security costs	**7,478**	*9,888*
Contribution to defined contribution pension schemes	**2,013**	*3,502*
	183,916	*214,049*

During the previous year three employees' positions were made redundant. Payments in Lieu of Notice (PILON) of £1,752 and £1,450 of holiday pay, was paid to these employees. No redundancy payments were due to the employees concerned.

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Fundraising	**1**	*1*
Support	**4**	*5*
Direct	**5**	*6*
	10	*12*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL).*

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL).*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2023	**305,917**	**51,820**	**60,980**	**418,717**
Additions	**-**	**91**	**-**	**91**
At 31 March 2024	**305,917**	**51,911**	**60,980**	**418,808**
Depreciation				
At 1 April 2023	**215,437**	**35,064**	**17,225**	**267,726**
Charge for the year	**11,008**	**8,139**	**15,245**	**34,392**
At 31 March 2024	**226,445**	**43,203**	**32,470**	**302,118**
Net book value				
At 31 March 2024	**79,472**	**8,708**	**28,510**	**116,690**
At 31 March 2023	*90,480*	*16,756*	*43,755*	*150,991*

13. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**5,573**	*3,098*
	5,573	*3,098*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	448
Other taxation and social security	5,854	3,198
Other creditors	844	864
Accruals and deferred income	2,335	3,824
	9,033	8,334

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	88,357	114,434

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

16. Statement of funds

Statement of funds - current year

Restricted funds comprise funding received for specific projects in which the charity has involvement and can only be spent in furthering the aims of that particular project.

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	82,284	163,980	(117,168)	(67,961)	61,135
Restricted funds					
Aspire kitchen	250	1,363	(1,253)	-	360
Garden equipment and tooling	2,744	5,000	(678)	-	7,066
Irrigation system	4,860	-	-	-	4,860
Green School	-	21,938	(86,890)	64,952	-
Garden Pastimes	1,652	3,000	(5,213)	561	-
High Sheriff Training fund	131	1,349	(1,490)	10	-
Jubilee walkway	-	2,000	-	-	2,000
Pathways	-	1,750	(1,750)	-	-
Shed	5,000	-	-	-	5,000
Stroke of genius	-	1,131	(3,319)	2,188	-
Utility bills	1,021	-	(1,180)	159	-
Tables	5,741	-	(4,302)	-	1,439
Social prescribing	5,515	-	(2,478)	-	3,037
	26,914	37,531	(108,553)	67,870	23,762

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted fixed asset funds					
Restricted fixed asset fund	150,991	-	(34,392)	91	116,690
Total Restricted funds	177,905	37,531	(142,945)	67,961	140,452
Total of funds	260,189	201,511	(260,113)	-	201,587

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	95,562	187,459	(147,269)	(53,468)	82,284
Restricted funds					
Aspire garden tools	305	-	-	(305)	-
Aspire kitchen	-	500	(250)	-	250
Compost bays	13,000	-	(35,370)	22,370	-
Core costs	-	4,000	(4,000)	-	-
Garden equipment and tooling	2,662	-	(223)	305	2,744
Irrigation system	-	5,000	(140)	-	4,860
Green School	-	20,243	(20,243)	-	-
Garden Pastimes	6,507	-	(4,855)	-	1,652
High Sheriff Training fund	3,627	-	(496)	(3,000)	131
Polytunnel	-	7,000	-	(7,000)	-
Pathways	6,750	15,498	(22,248)	-	-
Shed	-	5,000	-	-	5,000
Stroke of genius	2,133	-	(2,133)	-	-
Utility bills	-	374	(2,353)	3,000	1,021
Tables	-	4,000	-	1,741	5,741
Social prescribing	13,859	2,000	(10,344)	-	5,515
PPE/ safety equipment	121	-	(121)	-	-
	48,964	63,615	(102,776)	17,111	26,914

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted fixed asset funds					
Restricted fixed asset fund	102,911	-	(12,432)	-	90,479
Improvement to property	19,208	-	(10,823)	35,370	43,755
Equipment	21,195	5,259	(10,684)	987	16,757

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2023* £
Motor vehicles	*2,782*	-	*(2,782)*	-	-
	146,096	*5,259*	*(36,721)*	*36,357*	*150,991*
Total Restricted funds	*195,060*	*68,874*	*(139,497)*	*53,468*	*177,905*
Total of funds	*290,622*	*256,333*	*(286,766)*	-	*260,189*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Restricted fixed asset fund 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	116,690	**116,690**
Current assets	70,168	23,762	-	**93,930**
Creditors due within one year	(9,033)	-	-	**(9,033)**
Total	61,135	23,762	116,690	**201,587**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Restricted fixed asset fund 2023 £*	*Total funds 2023 £*
Tangible fixed assets	-	-	*150,991*	*150,991*
Current assets	*90,618*	*26,914*	-	*117,532*
Creditors due within one year	*(8,334)*	-	-	*(8,334)*
Total	*82,284*	*26,914*	*150,991*	*260,189*

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. At the year end £844 (2023 - £1864) was due to the fund and is included in other creditors.

19. Related party transactions

The Normandy Community Therapy Garden has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Normandy Community Therapy Garden at 31 March 2024.

NORMANDY COMMUNITY THERAPY GARDEN

England & Wales - Charity number 1076055

Accounts

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

A Everitt, Chair
E Hussey (appointed 17 October 2023)
N P Jones
R D Martin
A J Pearson, Vice Chair
R J Shears, Treasurer
A Wigley (resigned 1 May 2023)
J Woodhams (appointed 17 October 2023)

Company registered number

03665818

Charity registered number

1076055

Registered office

The Therapy Garden, Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT

Company secretary

S R Diamond

Accountants

Shaw Gibbs (Audit) Limited, Wey Court West, Union Road, Farnham, GU9 7PT

Bankers

HSBC UK, PO Box 160, 12A North Street, Guildford, Surrey, GU1 4AF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

1. Objectives and activities

a. Policies and objectives

The Therapy Garden's purpose is to have a positive and significant impact on the lives of people facing challenges in life, through the power of gardening. Typically, our clients could be living with a learning difficulty, a physical disability or a mental health condition; they could range from a secondary school child with special needs, through to an elderly person with Alzheimer's.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Therapy Garden runs a number of programmes to deliver our charitable objectives. These are in addition to the ongoing care and support of our clients, most of whom are referred to us by Adult Social Care, County Transition Teams and local secondary schools:

- Green School, enabling students from local mainstream and Special Educational Needs and Disabilities (SEND) schools to work towards an entry level City & Guilds qualification and for those finding a traditional classroom setting challenging and who benefit from one-to-one support and a practical style of learning;
- Cultivating Skills, offers social and therapeutic horticulture to adults with a range of physical disabilities and additional needs. Adults with mental health challenges such as depression and anxiety are also offered therapeutic horticulture, which promotes wellbeing through active engagement;
- Gardening for Wellbeing, short 6 week 'social prescribing' course for individuals who are anxious, socially isolated, lonely or suffering from mild mental health problems
- Stroke of Genius, working with stroke survivors referred by the Stroke Association;
- Garden Pastimes, working with clients with Alzheimer's or Dementia.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1. Objectives and activities (continued)

c. Main activities undertaken to further the Company's purposes for the public benefit

Given that all of our clients are living with a learning disability, a physical disability, a mental health condition or are vulnerable members of the community, all of our work is focused on making a positive impact on their lives. This could be by building their psychological, physical or social abilities - or it might be by providing supplementary educational opportunities, to enable them to pursue further education and training or enter the employment market. Underpinning all of these is the enhanced sense of confidence and wellbeing that results from a tailored programme of gardening and related activities.

2. Achievements and performance

a. Key performance indicators

The total income received over the 12 month period covered by this report of £256,333 compares favourably to £254,134 for the previous year. At the same time total expenditure was £286,766 compared to £226,832 in the previous period. We are very grateful to our funders and supporters who enabled us to grow our income from donations and legacies during a difficult time for the garden. This enabled us to continue with our vital work.

b. Review of activities

This year has been a particularly difficult time for the Charity. By October 2022 it became clear that there was a serious shortfall in the core funds we had been able to raise to support our activities. Several measures were put in place in order to address this difficulty. We launched a fundraising campaign including a 'Go Fund Me' page on the internet, which brought in very welcome funds of over £52,000 to support our work in the short term and the Charity is extremely grateful to all those who gave so generously. We reviewed the service we were providing to our clients in order to ensure we were working cost effectively and regrettably, we also had to make some members of support staff redundant.

By February 2023, following some measured restructuring and a new management team in place, the trustees agreed a plan for the future of the Charity that would allow us to provide continued support for our clients whilst maintaining our cash flow. The guiding principle of our future plans was to make the Garden more sustainable in the long term and less reliant on fundraising from grants, which were becoming unpredictable. This involved using the garden for income generating activities when the garden was not being used by clients at weekends, during school holidays and in the evening. In addition, we actively sought to increase client numbers and focusing our fundraising efforts our core activities.

At the end of March, we had managed to reduce staff costs considerably and still maintain a good service for our clients. Several fundraising initiatives had been put in place – a holiday club for school children and various activities to bring paying customers to the garden. Throughout this difficult time, we have been wholeheartedly supported by our volunteers. They have encouraged friends and family to support our 'Go Fund Me' page as well as continuing to provide support for our clients.

On a more positive note, the garden development has continued with generous funding for various projects. The compost bays have been re-sited, new drainage has been installed and paths have been re-laid

The garden was opened to the public for two NGS (National Garden Scheme) Open Days in May 2022 and September 2022 with further Open Days planned for May and September 2023. The Normandy Community Village shop, adjacent to the Therapy Garden, opened in June 2023 and we began to sell produce grown in the garden and crafts made by clients. We also used our Market Cart at the weekly Friday Market held at Manor Fruit Farm to sell plants grown by clients. We continue to maintain and care for the garden surrounding the village war memorial.

2. Achievements and performance (continued)

The Therapy Garden is a busy working garden and we remain conscious of our environmental impact. Although, we cannot be certified as organic because of our close proximity to neighbouring gardens, we strive to maintain organic principles by keeping the use of chemicals to a minimum and using locally produced horse manure rather than artificial fertilisers. We compost our own garden waste, reuse and recycle as much as possible and when we can, we buy from local companies.

c. Fundraising activities and income generation

We will continue to monitor our finances closely and not rely on unrestricted funding, which is in short supply at this present time.

The Therapy Garden benefits from a number of income streams, including clients' course fees, the NGS Open Garden Days where we are able to sell plants and produce, as well as offering refreshments to visitors. We have also offered a variety of one-off horticultural workshops such as wreath making and the sale of produce from our Market Cart and the Community Shop have all contributed to our income generation.

Despite these fundraising activities, we still require and seek funds from sponsors and grant-making bodies, who invest in our activities and cover the core costs involved in running our centre. One-off, specific grants are also received for specific projects for either improving our infrastructure or increasing accessibility for clients who would otherwise not be able to attend our centre. The Therapy Garden would very much like to thank the following organisations for their most generous financial support during the 2022/2023 financial year, those who have remembered the work of the Therapy Garden through individual donations, collections, legacies and in memoriam, as well as the 282 individuals and groups who donated to our "Go Fund Me" fundraising campaign.

Allianz Community Fund
Aspire Community Grant
Barbara Ward
Bernard Sunley
CFS
Coleman Trust
David Williamson Trust
De La Rue
Derill Allatt
D'Oyly Carte
Educational and General Charitable Trust
February Foundation
Garfield Weston
GC Gibson Charitable Trust
Geoff Hale - Hale Family Trust
Guildford Lions
John Cowan Foundation
Keith Witham
Loseley Trust
Mikado Trust
MMC Ventures
Normandy Parish Council
Peter Harrison Foundation
Pierrepont Trust
SC Johnson
Souter Charitable Trust
Surrey Gardens Trust

2. Achievements and performance (continued)

The Hobson Charity
The Southall Trust
Truemark Trust
Wisley Foundation

d. Investment policy and performance

Given the level of our reserves, future liquidity requirements and uncertainty in the external environment, the Trustees consider that cash-based investments with UK banks remain the most appropriate home for the charity's funds. These arrangements are reviewed regularly as part of our good stewardship of the charity's resources.

3. Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, given that the Covid crisis continues to have a knock on effect creating uncertainty in both income and client activities. For this reason, they continue to adopt the going concern basis in preparing the financial arrangements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has maintained a positive bank balance, paid its creditors promptly and remained debt free throughout the period.

The Trustees' stated aim is to maintain a level of unallocated, free reserves roughly equivalent to 50% of the annual running costs. We believe that this represents an appropriate balance between prudent management of the charity's reserves and the desire to maximise the funds used to support our charitable activities.

At the year end the charity held £82,284 (2022: £95,562) in unrestricted reserves. The charity also holds restricted funds of £26,914 (2022: £48,964) and a Fixed asset fund of £150,991 (2022: £146,096). Further details of these fund balances can be found in note 17 of these financial statements.

c. Principal risks and uncertainties

A comprehensive risk register is maintained and in addition to being reviewed informally as part of the regular day-to-day management of the charity, it is reviewed more formally by the board on an annual basis. The board of Trustees currently includes specific expertise in risk management.

4. Structure, governance and management

a. Constitution

Normandy Community Therapy Garden, to give us our full name, is registered as a private company in England and Wales, the company is limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees: the minimum number of Trustees is three and there is no maximum number. The board regularly reviews its own skills and experience against those required for the charity to achieve its objectives.

Individual Trustees are limited to serving three successive terms of three years each following their appointment and cannot be re-elected thereafter, unless in exceptional circumstances.

c. Organisational structure and decision-making policies

The Trustees are responsible for establishing The Therapy Garden's strategy and setting its overall direction. Responsibility for the day-to-day management of the charity is delegated, through the Chair, to The Therapy Garden Manager, Penny Walters (until December 2022) Stella Diamond (from January 2023), and through them to the rest of the staff team. In addition, the work of the charity is greatly supported by the efforts of approximately 47 volunteers.

In addition to the considerable contribution of our volunteers, we would also like to acknowledge the support given to us by the grant-making trusts, local businesses and individual supporters who have added much to our charitable activities. Without them, our work would be greatly diminished and we are grateful to every one of them.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Trustees' indemnities

The charity has a trustee indemnity insurance policy in place which protects Trustees and Officers from claims arising from negligent acts, errors or omissions occurring while on company business.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5. Plans for future periods

We will continue with the plans developed at the beginning of 2023. We are actively recruiting more clients and beginning to streamline some of the current support we offer. We will continue to work with the local Normandy Community Village Shop and develop our supply of fresh, seasonal produce and joint community activities including horticultural workshops over the course of the year.

We plan to continue improving all aspects of the work we do. While Green School continues to be popular with local schools, the needs of the students coming to the garden are becoming increasingly challenging. As a result, we have implemented significantly increased fees from September 2022 and this will increase annually in line with inflation. We had a starting number of 17 students in September 2022, which we hope to increase to 24 during the course of the academic year.

We are constantly recruiting, not only for adult and Green School clients, but also for our specific programmes for Stroke of Genius and Garden Pastimes and anticipate clients for these sessions to grow over the next year.

The additional land that the Therapy Garden acquired a few years ago has been a challenge, mainly due to drainage problems. The Therapy Garden site is the lowest level in the entire Manor Fruit Farm estate and has a high water table. The new land floods regularly and we will continue the next phase of our development plan by installing additional drainage, replacing old pathways and improving our equipment storage facilities in a new "working yard" area.

The Therapy Garden aims to provide our clients, who are living with a learning disability, a mental health condition or are vulnerable members of the community, with an increased sense of confidence and wellbeing that results from the gardening programmes we have developed. We are proud of the support we offer our clients. Our staff work extremely hard to ensure that all our clients benefit from these opportunities.

6. Funds held as custodian

Biannually the Trust opens the garden on behalf of the National Garden Scheme (NGS). The entry ticket monies are collected on behalf of the NGS and remitted to them directly after the event takes place. In the year £1,634 was collected on behalf of the NGS and paid out to them.

7. Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 12/12/23

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are also the directors of the Company 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Ann Everitt

A Everitt
(Chair of Trustees)
Date: 12/12/23

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Normandy Community Therapy Garden ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

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 ICAEW, 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: M. Dickinson Dated: 19/12/2023

Mark Dickinson
ICAEW
Shaw Gibbs (Audit) Limited
Wey Court West
Union Road
Farnham
GU9 7PT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted fixed asset funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:						
Donations and legacies	3	**97,166**	**63,615**	**5,259**	**166,040**	*192,753*
Charitable activities	4	**87,502**	**-**	**-**	**87,502**	*57,741*
Other trading activities	5	**2,618**	**-**	**-**	**2,618**	*3,569*
Investments	6	**173**	**-**	**-**	**173**	*71*
Total income		**187,459**	**63,615**	**5,259**	**256,333**	*254,134*
Expenditure on:						
Raising funds		**24,769**	**-**	**-**	**24,769**	*23,202*
Charitable activities	7	**122,500**	**102,776**	**36,721**	**261,997**	*203,630*
Total expenditure		**147,269**	**102,776**	**36,721**	**286,766**	*226,832*
Net income/(expenditure)		**40,190**	**(39,161)**	**(31,462)**	**(30,433)**	*27,302*
Transfers between funds	17	**(53,468)**	**17,111**	**36,357**	**-**	*-*
Net movement in funds		**(13,278)**	**(22,050)**	**4,895**	**(30,433)**	*27,302*
Reconciliation of funds:						
Total funds brought forward		**95,562**	**48,964**	**146,096**	**290,622**	*263,320*
Total funds carried forward		**82,284**	**26,914**	**150,991**	**260,189**	*290,622*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 28 form part of these financial statements.

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	12		**150,991**		*146,096*
			150,991		*146,096*
Current assets					
Debtors	13	**3,098**		*5,054*	
Cash at bank and in hand		**114,434**		*146,260*	
		117,532		*151,314*	
Creditors: amounts falling due within one year	14	**(8,334)**		*(6,788)*	
Net current assets			**109,198**		*144,526*
Total assets less current liabilities			**260,189**		*290,622*
Total net assets			**260,189**		*290,622*
Charity funds					
Restricted funds:					
Restricted funds	17	**26,914**		*48,964*	
Restricted fixed asset funds	17	**150,991**		*146,096*	
Total restricted funds	17		**177,905**		*195,060*
Unrestricted funds	17		**82,284**		*95,562*
Total funds			**260,189**		*290,622*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 12/12/23

The notes on pages 13 to 28 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Normandy Community Therapy Garden is a company incorporated in England and Wales and limited by guarantee. The members of the company are the Trustees names on page one. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. Normandy Community Therapy Garden has its registered office at Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Normandy Community Therapy Garden 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts in kind below £500 are not recognised.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Land and Buildings	- 5% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance
Improvements to property	- 25% straight line

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted fixed asset funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	38,677	1,000	-	**39,677**	*15,095*
Grants	47,741	62,615	5,259	**115,615**	*168,874*
Government grants	-	-	-	**-**	*1,782*
Similar incoming resources	10,748	-	-	**10,748**	*7,002*
Total 2023	97,166	63,615	5,259	**166,040**	*192,753*
Total 2022	*63,245*	*113,688*	*15,820*	*192,753*	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Client Income	87,177	**87,177**	*57,645*
Venue Hire	325	**325**	*96*
	87,502	**87,502**	*57,741*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Produce and garden sales	2,618	-	**2,618**	*3,170*
Supplier rebates received	-	-	**-**	*399*
	2,618	-	**2,618**	*3,569*
Total 2022	*3,170*	*399*	*3,569*	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Investment income	173	**173**	*71*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Charitable activities	122,500	139,497	**261,997**	*203,630*
Total 2022	*76,382*	*127,248*	*203,630*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Charitable activities	143,560	118,437	**261,997**	*203,630*
Total 2022	*137,055*	*66,575*	*203,630*	

Analysis of direct costs

	Charitable activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	116,712	**116,712**	*111,145*
Building maintenance	919	**919**	*221*
Garden equipment and consumables	5,904	**5,904**	*5,567*
Catering costs	2,390	**2,390**	*2,000*
Cafe expenses	70	**70**	-
Client equipment	88	**88**	*205*
IT costs	305	**305**	*1,149*
Shop equipment and stock	62	**62**	*769*
Utilities and service charges	3,236	**3,236**	*3,721*
Travel and subsistence	18	**18**	*39*
Cleaning	3,493	**3,493**	*3,463*
Insurance	2,296	**2,296**	*2,502*
Health and safety	2,917	**2,917**	*1,459*
Support staff - client facing	1,849	**1,849**	*1,215*
Printing, postage and stationery	1,887	**1,887**	*1,691*
Staff costs, gifts and training	1,414	**1,414**	*1,909*
	143,560	**143,560**	*137,055*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	79,673	**79,673**	*29,870*
Depreciation	33,055	**33,055**	*28,325*
Building maintenance	834	**834**	*1,499*
Garden equipment and consumables	352	**352**	*927*
IT costs	592	**592**	*579*
Utilities and service charges	172	**172**	*187*
Insurance	142	**142**	*154*
Health and safety	70	**70**	*38*
Printing, postage and stationery	114	**114**	*83*
Telephone and internet	35	**35**	*56*
Legal and professional	48	**48**	*48*
Bank charges	230	**230**	*82*
Staff costs, gifts and training	710	**710**	*1,937*
Profit on disposal of fixed assets	(1,002)	**(1,002)**	*-*
Governance costs	3,412	**3,412**	*2,790*
	118,437	**118,437**	*66,575*

9. Independent examiner's remuneration

	2023 £	*2022 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,000**	*1,000*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**2,412**	*1,790*

10. Staff costs

	2023 £	2022 £
Wages and salaries	**200,659**	*148,719*
Social security costs	**9,888**	*6,481*
Contribution to defined contribution pension schemes	**3,502**	*2,326*
	214,049	*157,526*

During the year three employees' positions were made redundant. Payments in Lieu of Notice (PILON) of £1,752 and £1,450 of holiday pay, was paid to these employees. No redundancy payments were due to the employees concerned.

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Fundraising	**1**	*1*
Support	**5**	*5*
Direct	**6**	*6*
	12	*12*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2022	**305,917**	**63,580**	**25,610**	**395,107**
Additions	**-**	**6,246**	**35,370**	**41,616**
Disposals	**-**	**(18,006)**	**-**	**(18,006)**
At 31 March 2023	**305,917**	**51,820**	**60,980**	**418,717**
Depreciation				
At 1 April 2022	**203,005**	**39,604**	**6,402**	**249,011**
Charge for the year	**12,432**	**9,800**	**10,823**	**33,055**
On disposals	**-**	**(14,340)**	**-**	**(14,340)**
At 31 March 2023	**215,437**	**35,064**	**17,225**	**267,726**
Net book value				
At 31 March 2023	**90,480**	**16,756**	**43,755**	**150,991**
At 31 March 2022	*102,912*	*23,976*	*19,208*	*146,096*

13. Debtors

	2023 £	*2022 £*
Due within one year		
Trade debtors	**3,098**	*4,679*
Other debtors	**-**	*25*
Prepayments and accrued income	**-**	*350*
	3,098	*5,054*

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**448**	*379*
Other taxation and social security	**3,198**	*2,974*
Other creditors	**864**	*1,155*
Accruals and deferred income	**3,824**	*2,280*
	8,334	*6,788*

15. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**114,434**	*146,260*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

16. Prior year adjustments

In the previous year to 31 March 2022, the Trustees reviewed their capitalisation policy and identified assets purchased and expensed in 2021 that under their policy of capitalising all fixed assets greater than £250 in value, should have been capitalised. As a result of this fundamental error, 2021 was restated and £2,103 of costs were capitalised and £275 of depreciation charged. The 2022 fixed assets were therefore £1,828 higher than previously reported.

17. Statement of funds

Statement of funds - current year

Restricted funds comprise funding received for specific projects in which the charity has involvement and can only be spent in furthering the aims of that particular project.

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	**95,562**	**187,459**	**(147,269)**	**(53,468)**	**82,284**
Restricted funds					
Aspire garden tools	**305**	**-**	**-**	**(305)**	**-**
Aspire Catering equipment	**-**	**500**	**(250)**	**-**	**250**
Compost bays	**13,000**	**-**	**(35,370)**	**22,370**	**-**
Core costs	**-**	**4,000**	**(4,000)**	**-**	**-**
Stroke of Genius	**2,133**	**-**	**(2,133)**	**-**	**-**
Garden equipment and tooling	**2,662**	**-**	**(223)**	**305**	**2,744**
Irrigation system	**-**	**5,000**	**(140)**	**-**	**4,860**
Green School	**-**	**20,243**	**(20,243)**	**-**	**-**
Garden Pastimes	**6,507**	**-**	**(4,855)**	**-**	**1,652**
High Sheriff Training fund	**3,627**	**-**	**(496)**	**(3,000)**	**131**
Polytunnel	**-**	**7,000**	**-**	**(7,000)**	**-**
Pathways	**6,750**	**15,498**	**(22,248)**	**-**	**-**
Shed	**-**	**5,000**	**-**	**-**	**5,000**
PPE/ Safety equipment	**121**	**-**	**(121)**	**-**	**-**
Utility bills	**-**	**374**	**(2,353)**	**3,000**	**1,021**
Tables	**-**	**4,000**	**-**	**1,741**	**5,741**
Social Prescribing	**13,859**	**2,000**	**(10,344)**	**-**	**5,515**
	48,964	**63,615**	**(102,776)**	**17,111**	**26,914**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted fixed asset funds					
Land and buildings	**102,911**	**-**	**(12,432)**	**-**	**90,479**
Improvement to property	**19,208**	**-**	**(10,823)**	**35,370**	**43,755**

17. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Equipment	21,195	5,259	(10,684)	987	16,757
Motor vehicles	2,782	-	(2,782)	-	-
	146,096	5,259	(36,721)	36,357	150,991
Total Restricted funds	195,060	68,874	(139,497)	53,468	177,905
Total of funds	290,622	256,333	(286,766)	-	260,189

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	76,212	124,227	(98,127)	(6,750)	95,562
Restricted funds					
Aspire garden tools	-	972	(667)	-	305
Aspire Catering equipment	-	10,000	(10,000)	-	-
Compost bays	13,000	-	-	-	13,000
Stroke of Genius	3,255	-	(1,122)	-	2,133
Garden equipment and tooling	-	2,662	-	-	2,662
Irrigation system	-	10,000	(10,000)	-	-
Green School	-	35,583	(35,583)	-	-
Garden Pastimes	4,751	2,390	(634)	-	6,507
High Sheriff Training fund	4,265	-	(638)	-	3,627
National Garden Scheme	-	1,230	(1,230)	-	-
Polytunnel	711	-	(711)	-	-
Pathways	-	-	-	6,750	6,750
PPE/ Safety equipment	2,000	-	(1,879)	-	121
Tables	-	25,000	(25,000)	-	-
Social Prescribing	-	26,250	(12,391)	-	13,859
	27,982	114,087	(99,855)	6,750	48,964

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted fixed asset funds					
Land and buildings	117,619	-	(14,708)	-	102,911
Improvement to property	25,610	-	(6,402)	-	19,208
Equipment	12,419	15,820	(7,044)	-	21,195
Motor vehicles	3,478	-	(696)	-	2,782

17. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
	159,126	*15,820*	*(28,850)*	-	*146,096*
Total Restricted funds	*187,108*	*129,907*	*(128,705)*	*6,750*	*195,060*
Total of funds	*263,320*	*254,134*	*(226,832)*	-	*290,622*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Restricted fixed asset fund 2023 £	Total funds 2023 £
Tangible fixed assets	-	-	150,991	**150,991**
Current assets	90,618	26,914	-	**117,532**
Creditors due within one year	(8,334)	-	-	**(8,334)**
Total	82,284	26,914	150,991	**260,189**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Restricted fixed asset fund 2022 £*	*Total funds 2022 £*
Tangible fixed assets	-	-	*146,096*	*146,096*
Current assets	*102,350*	*48,964*	-	*151,314*
Creditors due within one year	*(6,788)*	-	-	*(6,788)*
Total	*95,562*	*48,964*	*146,096*	*290,622*

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. At the year end £864 (2022 - £1,155) was due to the fund and is included in other creditors.

20. Related party transactions

One of the charity's employees received traning from Quadriga Health & Safety Limited; R Martin, a trustee, is a director of this company. The cost of the course on the open market was £730 plus VAT, however, the charity paid £48 plus VAT. An entry for donations in kind has not been recognised in respect of this reduced fee.

NORMANDY COMMUNITY THERAPY GARDEN

England & Wales - Charity number 1076055

Accounts

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

A Everitt, Chair
A J Pearson, Vice Chair
R J Shears, Treasurer
N P Jones
R D Martin
A Wigley

Company registered number

03665818

Charity registered number

1076055

Registered office

The Therapy Garden, Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT

Company secretary

P M Walters

Accountants

Wise & Co, Wey Court West, Union Road, Farnham, Surrey, GU9 7PT

Bankers

HSBC UK, PO Box 160, 12A North Street, Guildford, Surrey, GU1 4AF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Normandy Community Therapy Garden for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Therapy Garden's purpose is to have a positive and significant impact on the lives of people facing challenges in life, through the power of gardening. Typically, our clients could be living with a learning difficulty, a physical disability or a mental health condition; they could range from a secondary school child with special needs, through to an elderly person with Alzheimer's.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Therapy Garden runs a number of programmes to deliver our charitable objectives. These are in addition to the ongoing care and support of our clients, most of whom are referred to us by Adult Social Care, County Transition Teams and local secondary schools:

- Green School, enabling students from local mainstream and Special Educational Needs and Disabilities (SEND) schools to work towards an entry level City & Guilds qualification and for those finding a traditional classroom setting challenging and who benefit from one-to-one support and a practical style of learning;,
- Grow to Work, providing progression from Green School towards work experience.
- Stroke of Genius, working with stroke survivors referred by the Stroke Association.
- Garden Pastimes, working with clients with Alzheimer's or Dementia.

c. Main activities undertaken to further the Company's purposes for the public benefit

Given that all of our clients are living with a learning disability, a physical disability, a mental health condition or are vulnerable members of the community, all of our work is focused on making a positive impact on their lives. This could be by building their psychological, physical or social abilities - or it might be by providing supplementary educational opportunities, to enable them to pursue further education and training or enter the employment market. Underpinning all of these is the enhanced sense of confidence and wellbeing that results from a tailored programme of gardening and related activities.

Achievements and performance

a. Key performance indicators

The total income received over the 12 month period covered by this report of £254,134 compares favourably to £214,256 for the previous year, we received a Job Retention Scheme Grant of £1,782 in Covid related funding. At the same time total expenditure was £226,832 compared to £166,494 in the previous period. We are very grateful to our funders and supporters who enabled us to grow our income from donations and legacies during a difficult time for the garden. This enabled us to continue with our vital work.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

b. Review of activities

The Therapy Garden gradually reopened in April 2021 with renewed enthusiasm. One of the lessons learned during the pandemic by large parts of the population has been the widespread understanding of the importance to good mental health of time spent outdoors and in the garden. It was felt that the Therapy Garden was uniquely placed to provide the expertise and encouragement to people wishing to improve their mental health through the power of gardening and we began to research and develop 'Gardening for Wellbeing', our social prescribing project. This was planned to run alongside our other activities.

The reopening of the Therapy Garden, following the second closure due to Covid 19 restrictions at the start of 2021, began with 12 Green School students and 11 Adult clients returning on a weekly basis. As the year progressed and confidence grew that the worst of the pandemic was over, the numbers of Green School students increased to 24 and the Adult clients increased to 14.

In August, we were able to welcome back Garden Pastimes (for clients with Dementia and Alzheimer's and related difficulties) and Stroke of Genius (for stroke survivors). Both these groups were offered six sessions over the year.

Our volunteers returned in April and numbers have continued to increase alongside our client numbers. Our volunteers are the life-blood of the services we provide to our clients. We were honoured with a visit from HRH the Countess of Wessex, who came to volunteer with us in May 2021.

We also started to develop 'Gardening for Wellbeing', our social prescribing project. We have funding for two years. In the current year, we have run four, six week programmes and supported, on average, four clients a week over a six week programme. In January and February, we offered 'taster sessions' to social prescribers. Further courses are planned for 2022/2023 and an evaluation of the course is being developed to ensure that the project benefits the individual clients the course aims to support.

Staffing levels were increased over the year to provide additional management support as clients returned and 'Gardening for Wellbeing' started.

The garden development has continued. Plans are still being progressed to resite the compost bays; a small rose garden has been established; the new garden room is now fully functional and is being used as an additional meeting room.

The garden was opened to the public for one National Garden Scheme (NGS) Open Day in September 2021. We continue to work with the steering group planning to open the Normandy Village Shop, which is to be built adjacent to the Therapy Garden. The Market Cart is being used at the weekly Friday Market held at Manor Fruit Farm. We continue to maintain and care for the garden surrounding the village war memorial.

The Therapy Garden is a busy working garden and we remain conscious of our environmental impact. Although, we cannot be certified as organic because of our close proximity to neighbouring gardens, we strive to maintain organic principles by keeping the use of chemicals to a minimum and using locally produced horse manure rather than artificial fertilisers. We compost our own garden waste and reuse and recycle as much as possible. We buy, where possible, from local companies.

Achievements and performance (continued)

c. Fundraising activities and income generation

The Therapy Garden benefits from a number of income streams, including clients' course fees, the NGS Open Garden Days where we are able to sell plants and produce, as well as offering refreshments to visitors. We have also offered a variety of one-off horticultural courses such as flower arranging and the sale of produce from our market cart has also contributed.

Despite these fundraising activities, we are heavily reliant on our sponsors and grant-making bodies, who invest in our activities and cover some of the core costs involved in running our centre. One-off, specific grants are also received for specific projects for either improving our infrastructure or increasing accessibility for clients who would otherwise not be able to attend our centre. The Therapy Garden would very much like to thank the following organisations for their most generous financial support during the 2021/2022 financial year and those who have remembered the work of the Therapy Garden through individual donations, collections, legacies and in memoriam.

The John Cowan Foundation
The Henry Smith Charity
Bernard Sunley Foundation
Finnis Scott
UK Youth Fund - COVID Relief Grant
The Sobell Foundation
Bruce Wake Charitable Trust
The Barbara Ward Children's Foundation
Guildford Borough Council - Aspire Community Grant
The Schreier Foundation
Guildford Borough Council
The Barchester Charitable Trust
Aviva Community Fund
Groundwork UK Tesco
The Boltini Trust
Community Foundation for Surrey
The Arnold Clark Community Fund
The John Coates Charitable Trust
The Hargreaves Foundation
The Nineveh Trust
The Climate Coalition
The Scott Bader Charity Fund Team
The Baily Thomas Charitable Fund
Castle Keep Lodge
The Mikado Trust
Coleman Charitable Trust
Co-op Local Community Fund
The David Williamson Trust
Derrill Allatt Foundation
The Foyle Foundation
The Forrester Family Trust
Crocus Ltd
Wrabness Gardening Club

Achievements and performance (continued)

d. Investment policy and performance

Given the level of our reserves, future liquidity requirements and uncertainty in the external environment, the Trustees consider that cash-based investments with UK banks remain the most appropriate home for the charity's funds. These arrangements are reviewed regularly as part of our good stewardship of the charity's resources.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, given that the Covid crisis continues to create uncertainty in both income and client activities. For this reason, they continue to adopt the going concern basis in preparing the financial arrangements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has maintained a positive bank balance, paid its creditors promptly and remained debt free throughout the period.

The Trustees' stated aim is to maintain a level of unallocated, free reserves roughly equivalent to 50% of the annual running costs. We believe that this represents an appropriate balance between prudent management of the charity's reserves and the desire to maximise the funds used to support our charitable activities.

At the year end the charity held £102,312 (2021: £76,212) in unrestricted reserves, just below our ideal of £113,416. The charity also holds restricted funds of £42,214 (2021: £27,982) and a Fixed asset fund of £146,096 (2021: £159,126). Further details of these fund balances can be found in note 17 of these financial statements.

c. Principal risks and uncertainties

A comprehensive risk register is maintained and in addition to being reviewed informally as part of the regular day-to-day management of the charity, it is reviewed more formally by the board on an annual basis. The board of Trustees currently includes specific expertise in risk management.

Structure, governance and management

a. Constitution

Normandy Community Therapy Garden, to give us our full name, is registered as a private company in England and Wales, the companyis limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees: the minimum number of Trustees is three and there is no maximum number. The board regularly reviews its own skills and experience against those required for the charity to achieve its objectives.

Individual Trustees are limited to serving two successive terms of three years from the AGM immediately following their appointment and cannot be re-elected thereafter, unless in exceptional circumstances. At each AGM, one third of the Trustees, or the number closest to one third, is subject to retirement by rotation but may be re-elected.

c. Organisational structure and decision-making policies

The Trustees are responsible for establishing the The Therapy Garden's strategy and setting its overall direction. Responsibility for the day-to-day management of the charity is delegated, through the Chair, to the Therapy Garden Manager, Penny Walters, and through her to the rest of the staff team. In addition, the work of the charity is greatly supported by the efforts of approximately 35 volunteers.

In addition to the considerable contribution of our volunteers, we would also like to acknowledge the support given to us by the grant-making trusts, local businesses and individual supporters who have added much to our charitable activities. Without them, our work would be greatly diminished and we are grateful to every one of them.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Trustees' indemnities

The charity has a trustee indemnity insurance policy in place which protects Trustees and Officers from claims arising from negligent acts, errors or omissions occuring while on company business.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

We plan to continue and improve all aspects of the work we do. While Green School continues to be popular with local schools, the needs of the students coming to the garden are becoming increasingly challenging. As a result, we have been able to negotiate significantly increased fees from September 2022. We anticipate a starting number of 17 students in September 2022, which we hope to increase to 24.

"Gardening for Wellbeing' will continue and future courses are being considered, alongside research and potential development of an extension course for previous clients. We are constantly recruiting, not only for 'Gardening for Wellbeing', but also for Stroke of Genius and Garden Pastimes clients. We hope to increase the numbers of clients attending these sessions over the next year.

The additional land that the Therapy Garden acquired has been a challenge, mainly due to drainage problems. The Therapy Garden site is the lowest level in the entire Manor Fruit Farm estate and has a high water table. The new land floods regularly and we are planning to install better drainage, replace old pathways and build new compost bays, whilst creating a new 'working yard' area

Staff numbers increased over last financial year but the Therapy Garden has retained a flat management structure. This has felt increasingly inappropriate and the Trustee Board have agreed a new business plan to address the problem. We intend to implement this plan in the coming year.

The Therapy Garden aims to provide our clients, who are living with a learning disability, a mental health condition or are vulnerable members of the community, with an increased sense of confidence and wellbeing that results from the gardening programmes we have developed. We are proud of the support we offer our clients. Our staff work extremely hard to ensure that all our clients benefit from these opportunities.

Funds held as custodian

Biannually the Trust opens the garden on behalf of the National Garden Scheme (NGS). The entry ticket monies are collected on behalf of the NGS and remitted to them directly after the event takes place. In the year £1,230 was collected on behalf of the NGS and paid out to them.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 23/11/22

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also the directors of the Company 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

A Everitt
(Chair of Trustees)
Date: 23/11/22

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Normandy Community Therapy Garden ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 ICAEW, 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: Dated:

Mark Dickinson ICAEW

Wise & Co
Chartered Accountants
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Restricted fixed asset funds 2022 £	Total funds 2022 £	*As restated Total funds 2021 £*
Income from:						
Donations and legacies	3	**63,245**	**113,688**	**15,820**	**192,753**	*181,592*
Charitable activities	4	**57,741**	**-**	**-**	**57,741**	*31,307*
Other trading activities	5	**3,170**	**399**	**-**	**3,569**	*1,387*
Investments	6	**71**	**-**	**-**	**71**	*240*
Total income		**124,227**	**114,087**	**15,820**	**254,134**	*214,526*
Expenditure on:						
Raising funds		**21,745**	**1,457**	**-**	**23,202**	*25,713*
Charitable activities	7	**76,382**	**98,398**	**28,850**	**203,630**	*140,781*
Total expenditure		**98,127**	**99,855**	**28,850**	**226,832**	*166,494*
Net income/(expenditure)		**26,100**	**14,232**	**(13,030)**	**27,302**	*48,032*
Transfers between funds	17	**(6,750)**	**6,750**	**-**	**-**	*-*
Net movement in funds		**19,350**	**20,982**	**(13,030)**	**27,302**	*48,032*
Reconciliation of funds:						
Total funds brought forward		**76,212**	**27,982**	**159,126**	**263,320**	*215,288*
Total funds carried forward		**95,562**	**48,964**	**146,096**	**290,622**	*263,320*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2022 £	As restated 2021 £	As restated 2021 £
Fixed assets					
Tangible assets	12		**146,096**		*159,126*
			146,096		*159,126*
Current assets					
Debtors	13	**5,054**		*2,498*	
Cash at bank and in hand		**146,260**		*109,733*	
		151,314		*112,231*	
Creditors: amounts falling due within one year	14	**(6,788)**		*(8,037)*	
Net current assets			**144,526**		*104,194*
Total assets less current liabilities			**290,622**		*263,320*
Total net assets			**290,622**		*263,320*
Charity funds					
Restricted funds:					
Restricted funds	17	**48,964**		*27,982*	
Restricted fixed asset funds	17	**146,096**		*159,126*	
Total restricted funds	17		**195,060**		*187,108*
Unrestricted funds	17		**95,562**		*76,212*
Total funds			**290,622**		*263,320*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 23/11/22

The notes on pages 16 to 32 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Normandy Community Therapy Garden is a company incorporated in England and Wales and limited by guarantee. The members of the company are the Trustees names on page one. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. Normandy Community Therapy Garden has its registered office at Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Normandy Community Therapy Garden 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.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following bases:

Land and Buildings	- 5% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance
Improvements to property	- 25% straight line

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Restricted fixed asset funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	11,095	-	4,000	**15,095**	*12,436*
Grants	44,596	112,458	11,820	**168,874**	*140,309*
Government grants	1,782	-	-	**1,782**	*28,177*
Similar incoming resources	5,772	1,230	-	**7,002**	*670*
Total 2022	63,245	113,688	15,820	**192,753**	*181,592*
Total 2021	*76,630*	*97,762*	*7,200*	*181,592*	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Client Income	57,645	**57,645**	*31,217*
Venue Hire	96	**96**	*90*
	57,741	**57,741**	*31,307*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Produce and garden sales	3,170	-	**3,170**	*1,387*
Supplier rebates received	-	399	**399**	*-*
	3,170	399	**3,569**	*1,387*
Total 2021	*1,387*	*-*	*1,387*	

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Investment income	71	**71**	*240*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	*As restated Total 2021 £*
Charitable activities	76,382	127,248	**203,630**	*140,781*
Total 2021 as restated	*22,906*	*117,875*	*140,781*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*As restated Total funds 2021 £*
Charitable activities	137,055	66,575	**203,630**	*140,781*
Total 2021 as restated	*112,228*	*28,553*	*140,781*	

Analysis of direct costs

	Charitable activities 2022 £	Total funds 2022 £	*As restated Total funds 2021 £*
Staff costs	111,145	**111,145**	*95,221*
Building maintenance	221	**221**	*247*
Garden equipment and consumables	5,567	**5,567**	*1,990*
Catering costs	2,000	**2,000**	*186*
Cafe expenses	-	**-**	*16*
Client equipment	156	**156**	-
IT costs	1,149	**1,149**	*194*
Shop equipment and stock	769	**769**	-
Utilities and service charges	3,721	**3,721**	*3,519*
Travel and subsistence	39	**39**	*63*
Cleaning	3,463	**3,463**	*1,543*
Insurance	2,502	**2,502**	*2,333*
Health and safety	1,459	**1,459**	*2,897*
Support staff - client facing	1,215	**1,215**	*2,171*
Printing, postage and stationery	1,740	**1,740**	*1,341*
Staff costs, gifts and training	1,909	**1,909**	*507*
	137,055	**137,055**	*112,228*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2022 £	Total funds 2022 £	*As restated Total funds 2021 £*
Staff costs	29,870	**29,870**	*3,304*
Depreciation	28,325	**28,325**	*19,386*
Building maintenance	1,499	**1,499**	*891*
Garden equipment and consumables	927	**927**	*828*
IT costs	579	**579**	*99*
Utilities and service charges	187	**187**	*185*
Insurance	154	**154**	*144*
Health and safety	38	**38**	*75*
Printing, postage and stationery	83	**83**	*81*
Telephone and internet	56	**56**	*42*
Legal and professional	48	**48**	*48*
Bank charges	82	**82**	*1*
Staff costs, gifts and training	1,937	**1,937**	*650*
Governance costs	2,790	**2,790**	*2,819*
	66,575	**66,575**	*28,553*

9. Independent examiner's remuneration

	2022 £	*2021 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**1,000**	*750*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**1,790**	*1,350*

10. Staff costs

	2022	2021
	£	£
Wages and salaries	**148,719**	*114,414*
Social security costs	**6,481**	*3,769*
Contribution to defined contribution pension schemes	**2,326**	*1,355*
	157,526	*119,538*

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Fundraising	**1**	*1*
Support	**5**	*2*
Direct	**6**	*5*
	12	*8*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2021	**305,917**	**48,286**	**25,610**	**379,813**
Additions	**-**	**15,820**	**-**	**15,820**
Disposals	**-**	**(525)**	**-**	**(525)**
At 31 March 2022	**305,917**	**63,581**	**25,610**	**395,108**
Depreciation				
At 1 April 2021	**188,297**	**32,390**	**-**	**220,687**
Charge for the year	**14,708**	**7,215**	**6,402**	**28,325**
At 31 March 2022	**203,005**	**39,605**	**6,402**	**249,012**
Net book value				
At 31 March 2022	**102,912**	**23,976**	**19,208**	**146,096**
At 31 March 2021	*117,620*	*15,896*	*25,610*	*159,126*

13. Debtors

	2022 £	*2021 £*
Due within one year		
Trade debtors	**4,679**	*2,498*
Other debtors	**25**	-
Prepayments and accrued income	**350**	-
	5,054	*2,498*

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**379**	*1,253*
Other taxation and social security	**2,974**	*2,041*
Other creditors	**1,155**	*423*
Accruals and deferred income	**2,280**	*4,320*
	6,788	*8,037*

15. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**146,260**	*109,733*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

16. Prior year adjustments

The Trustees have reviewed their capitalisation policy and identified assets purchased and expensed in 2021 that under their policy of capitalising all fixed assets greater than £250 in value, should have been capitalised. As a result of this fundamental error, the previous year has been restated and £2,103 of costs have been capitalised and £275 of depreciation has been charged. Fixed assets are therefore £1,828 higher than previously reported.

17. Statement of funds

Statement of funds - current year

Restricted funds comprise funding received for specific projects in which the charity has involvement and can only be spent in furthering the aims of that particular project.

Aspire garden tools - can only be used to purchase garden tools

Community Foundation for Surrey - to be spent on covering core costs

Compost bays - for the development and installation of new compost bays

Stroke of Genius - funding with respect to running this project

Garden equipment and tooling - funds received specifically for the purchase of garden equipment

Grow to Work - funds received to kick start this project including staff salaries

Green School - funds are received to run this ongoing project and cover staff salaries

Garden Pastimes - funding with respect to running this project

High Sheriff Training Fund - to provide training for employees, as required by their role

National Garden Scheme - monies raised when the garden is open under the NGS open day

Market cart - monies provided to purchase the market cart and develop the products for sale

PPE/ Safety equipment - for the express purpose of providing PPE and safety equipment

UK Youth Fund - funds received to maintain and grow activities relating to young people

Social Prescribing - funding received to develop and run the new "Gardening for Wellbeing" project

17. **Statement of funds (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	76,212	124,227	(98,127)	(6,750)	95,562
Restricted funds					
Aspire garden tools	-	972	(667)	-	305
Community Foundation for Surrey	-	10,000	(10,000)	-	-
Compost bays	13,000	-	-	-	13,000
Stroke of Genius	3,255	-	(1,122)	-	2,133
Garden equipment and tooling	-	2,662	-	-	2,662
Grow to Work	-	10,000	(10,000)	-	-
Green School	-	35,583	(35,583)	-	-
Garden Pastimes	4,751	2,390	(634)	-	6,507
High Sheriff Training fund	4,265	-	(638)	-	3,627
National Garden Scheme	-	1,230	(1,230)	-	-
Market Cart	711	-	(711)	-	-
Pathways	-	-	-	6,750	6,750
PPE/ Safety equipment	2,000	-	(1,879)	-	121
UK Youth Fund	-	25,000	(25,000)	-	-
Social Prescribing	-	26,250	(12,391)	-	13,859
	27,982	114,087	(99,855)	6,750	48,964

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted fixed asset funds					
Land and buildings	117,619	-	(14,708)	-	102,911
Improvement to property	25,610	-	(6,402)	-	19,208
Equipment	12,419	15,820	(7,044)	-	21,195
Motor vehicles	3,478	-	(696)	-	2,782
	159,126	15,820	(28,850)	-	146,096

17. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Total Restricted funds	187,108	129,907	(128,705)	6,750	195,060
Total of funds	263,320	254,134	(226,832)	-	290,622

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	As restated Income £	As restated Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	15,267	109,564	(48,619)	-	76,212
Fixed assets purchased from unrestricted funds	40,707	-	-	(40,707)	-
	55,974	109,564	(48,619)	(40,707)	76,212
Restricted funds					
Buildings and other net assets at net book value	94,115	-	-	(94,115)	-
Vehicle fund at net book value	4,190	-	-	(4,190)	-
Equipment at net book value	10,498	-	-	(10,498)	-
New land and garden development	15,889	-	(6,128)	(9,761)	-
Compost bays	-	13,000	-	-	13,000
Core costs	-	15,000	(14,784)	(216)	-
Stroke of Genius	3,255	-	-	-	3,255
Garden equipment and tooling	12,483	-	(12,483)	-	-
Grow to Work	876	-	-	(876)	-
Green School	-	18,805	(18,805)	-	-
Garden Pastimes	2,361	2,390	-	-	4,751
High Sheriff Training fund	1,415	3,000	(150)	-	4,265
National Garden Scheme	-	1,817	(2,033)	216	-
Market Cart	2,000	-	-	(1,289)	711
Pathways	6,000	750	(6,750)	-	-
Raised Planters	2,000	-	-	(2,000)	-
PPE/ Safety equipment	-	2,000	-	-	2,000
UK Youth Fund	4,232	6,000	(10,232)	-	-
Other restricted funds	-	35,000	(29,227)	(5,773)	-
	159,314	97,762	(100,592)	(128,502)	27,982

17. Statement of funds (continued)

	Balance at 1 April 2020 £	*As restated Income* £	*As restated Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2021* £
Restricted fixed asset funds					
Land and buildings	-	-	*(14,102)*	*131,721*	*117,619*
Improvement to property	-	*7,200*	-	*18,410*	*25,610*
Equipment	-	-	*(4,140)*	*14,731*	*12,419*
Motor vehicles	-	-	*(869)*	*4,347*	*3,478*
	-	*7,200*	*(19,111)*	*169,209*	*159,126*
Total Restricted funds	*159,314*	*104,962*	*(119,703)*	*40,707*	*187,108*
Total of funds	*215,288*	*214,526*	*(168,322)*	-	*263,320*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Restricted fixed asset fund 2022 £	Total funds 2022 £
Tangible fixed assets	-	-	146,096	**146,096**
Current assets	102,350	48,964	-	**151,314**
Creditors due within one year	(6,788)	-	-	**(6,788)**
Total	95,562	48,964	146,096	**290,622**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Restricted fixed asset fund 2021 £*	*Total funds 2021 £*
Tangible fixed assets	-	-	*159,126*	*159,126*
Current assets	*84,249*	*27,982*	-	*112,231*
Creditors due within one year	*(8,037)*	-	-	*(8,037)*
Total	*76,212*	*27,982*	*159,126*	*263,320*

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. At the year end £25 (2021 - £423 in creditors) was due from the fund and is included in other debtors.

NORMANDY COMMUNITY THERAPY GARDEN

England & Wales - Charity number 1076055

Accounts

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

A Everitt, Chair
N P Jones
R D Martin
A J Pearson
R J Shears, Treasurer
S H Strongman (resigned 30 April 2020)
A Wigley

Company registered number

03665818

Charity registered number

1076055

Registered office

The Therapy Garden, Manor Fruit Farm, Glaziers Lane, Normandy, Guildford, Surrey, GU3 2DT

Company secretary

P M Walters

Accountants

Wise & Co, Wey Court West, Union Road, Farnham, Surrey, GU9 7PT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Normandy Community Therapy Garden for the 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Therapy Garden's purpose is to have a positive and significant impact on the lives of people facing challenges in life, through the power of gardening. Typically, our clients could be living with a learning difficulty, a physical disability or a mental health condition: they could range from a secondary school child with special needs, through to an elderly person with Alzheimer's.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Therapy Garden runs a number of programmes to deliver our charitable objectives. These are in addition to the ongoing care and support of our clients, most of whom are referred to us by Adult Social Care, Community Mental Health Teams and other local NHS services:

- Green School, enabling students from local Special Educational Needs and Disabilities (SEND) schools to work towards an entry level City & Guilds qualification, "Skills for Working Life: Horticulture". This has recently been expanded to cover mainstream school students who find a traditional classroom setting challenging and who benefit from a practical style of learning.
- Grow to Work, providing progression from Green School towards work experience.
- Stroke of Genius, working with stroke survivors referred by the Stroke Association.
- Garden Pastimes, working with clients with Alzheimer's or Dementia
- Therapy Garden @ Home, allowing us to keep in contact with clients during lockdown

c. Main activities undertaken to further the Company's purposes for the public benefit

Given that all of our clients are living with a learning disability, a physical disability, a mental health condition or are vulnerable members of the community, all of our work is focused on making a positive impact on their lives. This could be by building their psychological, physical or social abilities - or it might be by providing supplementary educational opportunities, to enable them to pursue further education and training or enter the employment market. Underpinning all of these is the enhanced sense of confidence and wellbeing that results from a tailored programme of gardening and related activities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Main achievements of the Company

The principal focus for the period has been the cycle of lockdown and re-opening caused by the government's response to the Covid pandemic. This has prevented clients being able to physically attend the Therapy Garden for periods of time with a subsequent reduction in income. It also meant that any future plans for the garden were put on hold.

During the first lockdown, most members of staff were furloughed. Other staff came and worked in the garden to keep the garden tidy and grow vegetables, which we donated to the local foodbanks.

Over the Summer of 2020, an Action Plan was put into place to make the Garden and Centre Covid safe for clients to return. A few clients were invited to attend the Garden to comment on the new Covid safety measures and some volunteers returned to help get the Garden into shape.

In September, Green School clients and Grow to Work clients returned, though numbers were reduced and as many activities as possible were completed outside. Some of our adult clients chose not to return, as they were shielding, but we kept in touch with them. A small group of volunteers had returned to work with the clients. The redevelopment of the raised beds and the paths around them was started and has now been completed. The garden remained open during the November lockdown.

However, the January 2021 lockdown meant that no clients could attend the garden. The staff devised a very successful programme 'The Therapy Garden @ Home', which all current clients were invited to join. Supplies for the horticultural activities were sent out each week to the client's home and they were invited to join the staff on Zoom for a chat and instruction on how to complete the week's garden activity. Those not happy with Zoom could complete everything at home. This proved to be a very successful venture that also brought in much needed client income.

Located in the heart of Normandy, we very much enjoy being part of the village. We have a contract with Normandy Parish Council for our Green School students to maintain and care for the garden surrounding the village war memorial. A Market Cart has been purchased and is being used to sell plants and produce just outside the garden and also allows us to join other traders at Friday's 'pop-up market' in the car park immediately outside the Garden. We hope to restart opening the garden to the general public as part of NGS Open Garden scheme

As a busy working garden, we are conscious of our environmental impact. We compost our own garden waste, reuse and recycle as much as possible, we also whenever possible buy from local companies. Whilst we cannot be certified as organic because of our close proximity to neighbouring gardens, we operate using organic principles, keeping the use of chemicals to an absolute minimum and we rely on hard work and locally produced horse manure rather than artificial fertilisers.

b. Key performance indicators

The total income received over the 12 month period covered by this report of £214,526 compares favourably to £185,997 for the previous year, we received £18,176 in CJRS and £10,000 from Guildford Borough Council in Covid related funding. At the same time total expenditure was £168,322 compared to £226,814 for the previous period. We are very grateful to our funders and supporters who enabled us to grow our income from donations and legacies during a difficult time for the garden. This enabled us to continue with our vital work. Expenditure was reduced, which has allowed us to finish the year with a small surplus of £46,204 after capitalising £26,899 of costs relating to the purchase of the new Market cart and the construction of the new Raised planters.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

c. Review of activities

The Therapy Gardens have had to cut back, and has streamlined its outgoings, to be able to survive and continue offering, as many people as possible, the opportunity to come to our gardens. However, for as long as social distancing measures are required, we have no choice but to limit the number of people who attend each day. We offer a nationally recognised City & Guilds course, which runs for the period of one year, with students attending the garden one day a week throughout the year. We have therefore committed to only accepting a reduced number of students for this full academic year up until 31 August 2021. This is under review for the next academic year.

Several Green School students are about to complete their City and Guilds at the end of the Summer Term. This successful scheme will continue for a further year beginning in the Autumn Term. We have several new schools wishing to send pupils to us and we are planning to build on our success and provide this to more students in the future.

The relaxation in the lockdown rules in the Spring has allowed the Therapy Garden to develop their plans in earnest. The Fundraising team has worked hard over the past year and considerable funds have been raised to enable us to develop our services. We are hoping that the current vaccination scheme and its subsequent reduction in Covid cases and deaths will allow the garden to remain open for the rest of our financial year.

We are beginning to develop social prescribing services and have funding in place to do this. We understand that people's health is determined by a range of social, economic and environmental factors, which social prescribing seeks to address. Our aim is to offer support to individuals to take greater control of their own health using the power of gardening. At the time of writing, we are hoping to provide clients with a package of support. We also hope to develop this further for people suffering from long Covid.

Our Adult Clients are slowly returning as they begin to feel confident that the Covid threat is receding. We are planning to restart Stroke of Genius and hope that Garden Pastimes, for those with Alzheimers and other cognitive illness, will restart at some time in the future. Sadly, many of the clients we were helping have now deteriorated and are unable to return to the garden.

The development of the garden continues. New compost bays are being planned. We are planning to provide power to the garden room, which will allow us to cater for different groups at the same time and also allow for any social distancing that might be required in the future.

Several staff, working on a contract basis, have not returned to the Therapy Garden. We are seeking to rebalance our staffing to accommodate new groups of clients who are about to start in the garden and to provide more administrative support to our current hard working admin team.

We believe that the organisation has managed, with a great deal of support from our volunteers, staff and funders, to survive the immediate Covid crisis and can now begin to look forward to providing our current and future clients with the support and nurturing that the Therapy Garden can offer.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

d. Fundraising activities and income generation

In non-Covid times, the Therapy Garden benefited from a number of income streams including: clients' course fees; the NGS Open Garden days where we were able to sell plants and produce as well as offer tea, coffee and cakes to visitors. We also offered a variety of one off horticultural associated courses such as wreath making.

Despite the above fund raising activities, we are heavily reliant on our sponsors and grant making bodies who invest in our activities and cover the core costs involved in running our centre. One off, specific grants are also received for specific projects for either improving our infrastructure or increasing accesibility for clients who would otherwise not be able to attend our centre.

The Therapy Garden would very much like to thank the following organisations and individuals for their most generous financial support during the 2020/21 financial year

Albert Hunt Trust
Amazon
Aspire Funding
Barbara Ward Children's Foundation
Beachcourt Ltd
Beatrice Laing Trust
CLA
Coleman Trust
Co-op Community Fund
Derill Allatt Foundation
Finnis Scott Foundation
Foyle Foundation
Garfield Weston Foundation
Guildford Borough Council
High Sheriff Youth Awards
James Wise Charitable Trust
Mikado Trust
Mrs Smith and Mount Trust
Pilgrim Trust
Surrey County Council Members Allocation
Shanley Foundation
Sir Jules Thorn Trust
Sobell Foundation
Surrey Community Foundation
Surrey County Council
Sylvia Waddilove Foundation UK
The Grace Trust
TNL Community Fund
UK Youth Fund
Woodruffe Benton Foundation
Worplesdon United Reform Church

We would also like to acknowledge all those that made individual donations and those that wish to remain anonymous.

Achievements and performance (continued)

e. Investment policy and performance

Given the level of our reserves, future liquidity requirements and uncertainty in the external environment, the Trustees consider that cash-based investments with UK banks remain the most appropriate home for the charity's funds. These arrangements are reviewed regularly as part our good stewardship of the charity's resources.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, given that the Covid crisis continues to create uncertainty in both income and client activities. For this reason, they continue to adopt the going concern basis in preparing the financial arrangements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has maintained a positive bank balance, paid its creditors promptly and remained debt free throughout the period.

Under normal circumstances, the Trustees' stated aim is to maintain a level of unallocated free reserves roughly equivalent to 50% of annual running costs. We believe this represents an appropriate balance between prudent management of the charity's reserves and the desire to maximise the funds used to support our charitable activities. However, one of the reasons for building an appropriate level of reserves is as a safeguard for the proverbial "rainy day". The Covid crisis is proving to be just such a rainy day and our reserves have given us greater resilience in incredibly difficult conditions than would otherwise have been the case. Our longer term aim will be to rebuild reserves to the above level.

c. Principal risks and uncertainties

A comprehensive risk register is maintained and in addition to being reviewed informally as part of the regular day-to-day management of the charity, it is reviewed more formally by the board on an annual basis. The board of Trustees currently includes specific expertise in risk management.

Structure, governance and management

a. Constitution

Normandy Community Therapy Garden, to give us our full name, is registered as a private company limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees: the minimum number of Trustees is three and there is no maximum number. The board regularly reviews its own skills and experience against those required for the charity to achieve its objectives.

Individual Trustees are limited to serving two successive terms of three years from the AGM immediately following their appointment and cannot be re-elected thereafter, unless in exceptional circumstances. At each AGM, one third of the Trustees, or the number closest to one third, is subject to retirement by rotation but may be re-elected.

c. Organisational structure and decision-making policies

The Trustees are responsible for establishing the The Therapy Garden's strategy and setting its overall direction. Responsibility for the day-to-day management of the charity is delegated, through the Chair, to the Therapy Garden Manager, Penny Walters, and through her to the rest of the staff team. In addition, the work of the charity is greatly supported by the efforts of approximately 60 volunteers.

In addition to the considerable contribution of our volunteers, we would also like to acknowledge the support given to us by the grant-making trusts, local businesses and individual supporters who have added much to our charitable activities. Without them, our work would be greatly diminished and we are grateful to every one of them.

d. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

e. Trustees' indemnities

The charity has a trustee indemnity insurance policy in place which protects Trustees and Officers from claims arising from negligent acts, errors or ommissions occuring while on company business.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

The re-opening in April 2021 saw the return of some of the Green School students and the Grow to Work clients. Several schools, who we have not worked with before, have made enquiries about Green School and we are hopeful that we can increase the numbers of students in the academic year starting September 2021.

We are planning to offer short term social prescribing opportunities to adults who have been affected by the Covid pandemic. Our aim is to offer support to individuals to take greater control of their own health using the power of gardening and we have funding in place to run a trial programme for the duration of one year starting in July 2021. This initiative will be called 'Gardening for Wellbeing'. At the time of writing, we are running a rolling programme of six week courses, providing a maximum of six clients with one morning per week of social and therapeutic horticulture.

The development of the garden continues with new and exciting opportunities for nurturing and supporting our current and future clients. Funding of £13,000 has been received for us to build the new Compost bays, £4,751 in funds carried forward will enable us to restart the Garden Pastimes project and we have £2,000 worth of funding in place to secure adequate PPE/ Safety equipment for the new year. We have also secured a second tranche of funding from the UK Youth Fund in the amount of £25,000 which will enable us to continue to support those involved in Green Schools.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 22/12/21

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also the directors of the Company 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

A Everitt
(Chair of Trustees)
Date: 22/12/21

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Normandy Community Therapy Garden ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: M. Dickinson Dated: 22/12/2021

Mark Dickinson FCA

Wise & Co
Chartered Accountants
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Fixed asset funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:						
Donations and legacies	3	**76,630**	**97,762**	**7,200**	**181,592**	*117,668*
Charitable activities	4	**31,307**	**-**	**-**	**31,307**	*64,954*
Other trading activities	5	**1,387**	**-**	**-**	**1,387**	*2,941*
Investments	6	**240**	**-**	**-**	**240**	*434*
Total income		**109,564**	**97,762**	**7,200**	**214,526**	*185,997*
Expenditure on:						
Raising funds		**25,713**	**-**	**-**	**25,713**	*34,425*
Charitable activities	7	**22,906**	**100,592**	**19,111**	**142,609**	*192,389*
Total expenditure		**48,619**	**100,592**	**19,111**	**168,322**	*226,814*
Net income/(expenditure)		**60,945**	**(2,830)**	**(11,911)**	**46,204**	*(40,817)*
Transfers between funds	16	**(40,707)**	**(128,502)**	**169,209**	**-**	*-*
Net movement in funds		**20,238**	**(131,332)**	**157,298**	**46,204**	*(40,817)*
Reconciliation of funds:						
Total funds brought forward		**55,974**	**159,314**	**-**	**215,288**	*256,105*
Total funds carried forward		**76,212**	**27,982**	**157,298**	**261,492**	*215,288*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	12		**157,298**		*149,510*
			157,298		*149,510*
Current assets					
Debtors	13	**2,498**		*12,581*	
Cash at bank and in hand		**109,733**		*64,343*	
		112,231		*76,924*	
Creditors: amounts falling due within one year	14	**(8,037)**		*(11,146)*	
Net current assets			**104,194**		*65,778*
Total assets less current liabilities			**261,492**		*215,288*
Net assets excluding pension asset			**261,492**		*215,288*
Total net assets			**261,492**		*215,288*
Charity funds					
Restricted funds:					
Restricted funds	16	**27,982**		*159,314*	
Fixed asset funds	16	**157,298**		-	
Total restricted funds	16		**185,280**		*159,314*
Unrestricted funds	16		**76,212**		*55,974*
Total funds			**261,492**		*215,288*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Everitt
(Chair of Trustees)
Date: 22/12/24

The notes on pages 15 to 30 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Normandy Therapy Garden is a company limited by guarantee. The members of the company are the Trustees names on page 1. In the even of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Normandy Community Therapy Garden 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.

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Land and Buildings	- 5% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance
Improvements to property	- 25% straight line

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Fixed asset funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	12,436	-	-	**12,436**	*19,001*
Grants	35,347	97,762	7,200	**140,309**	*92,804*
Government grants	28,177	-	-	**28,177**	*-*
Similar incoming resources	670	-	-	**670**	*5,863*
	76,630	97,762	7,200	**181,592**	*117,668*
Total 2020	*35,920*	*81,748*	*-*	*117,668*	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Client Income	31,217	**31,217**	*61,725*
Venue Hire	90	**90**	*2,564*
Transport Income	-	**-**	*665*
	31,307	**31,307**	*64,954*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Produce and garden sales	1,387	**1,387**	*2,941*

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment income	240	**240**	*434*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable activities	22,906	119,703	**142,609**	*192,389*
Total 2020	*93,393*	*98,996*	*192,389*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable activities	114,331	28,278	**142,609**	*192,389*
Total 2020	*153,456*	*38,933*	*192,389*	

8. **Analysis of expenditure by activities (continued)**

Analysis of direct costs

	Charitable activities 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	95,221	**95,221**	*110,308*
Building maintenance	247	**247**	*618*
Garden equipment and consumables	2,948	**2,948**	*7,661*
Catering costs	186	**186**	*2,063*
Cafe expenses	16	**16**	*94*
Client equipment	-	**-**	*1,199*
IT costs	1,339	**1,339**	*1,154*
Shop equipment and stock	-	**-**	*295*
Utilities and service charges	3,519	**3,519**	*5,147*
Travel and subsistence	63	**63**	*1,231*
Cleaning	1,543	**1,543**	*2,756*
Insurance	2,333	**2,333**	*1,935*
Health and safety	2,897	**2,897**	*1,324*
Support staff - client facing	2,171	**2,171**	*11,757*
Printing, postage and stationery	1,341	**1,341**	*4,256*
Staff costs, gifts and training	507	**507**	*1,658*
	114,331	**114,331**	*153,456*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Charitable activities 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	3,304	**3,304**	*7,258*
Depreciation	19,111	**19,111**	*21,009*
Building maintenance	891	**891**	*1,078*
Garden equipment and consumables	828	**828**	*330*
IT costs	99	**99**	*86*
Utilities and service charges	185	**185**	*268*
Insurance	144	**144**	*119*
Health and safety	75	**75**	*34*
Printing, postage and stationery	81	**81**	*81*
Telephone and internet	42	**42**	*64*
Legal and professional	48	**48**	*1,291*
Bank charges	1	**1**	*1*
Staff costs, gifts and training	650	**650**	*4,529*
Provision for bad debt	-	**-**	*260*
Governance costs	2,819	**2,819**	*2,525*
	28,278	**28,278**	*38,933*

9. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**750**	*750*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**1,350**	*1,290*

10. Staff costs

	2021 £	2020 £
Wages and salaries	114,414	136,522
Social security costs	3,769	5,199
Contribution to defined contribution pension schemes	1,355	1,369
	119,538	143,090

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Fundraising	1	2
Support	2	4
Direct	5	7
	8	13

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 April 2020	**305,917**	**44,893**	**-**	**350,810**
Additions	**-**	**1,289**	**25,610**	**26,899**
At 31 March 2021	**305,917**	**46,182**	**25,610**	**377,709**
Depreciation				
At 1 April 2020	**174,195**	**27,105**	**-**	**201,300**
Charge for the year	**14,102**	**5,009**	**-**	**19,111**
At 31 March 2021	**188,297**	**32,114**	**-**	**220,411**
Net book value				
At 31 March 2021	**117,620**	**14,068**	**25,610**	**157,298**
At 31 March 2020	*131,722*	*17,788*	*-*	*149,510*

13. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**2,498**	*9,782*
Other debtors	**-**	*2,799*
	2,498	*12,581*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**1,253**	*797*
Other taxation and social security	**2,041**	*5,678*
Other creditors	**423**	*351*
Accruals and deferred income	**4,320**	*4,320*
	8,037	*11,146*

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**109,733**	*64,343*

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	15,267	109,564	(48,619)	-	76,212
Fixed assets purchased from unrestricted funds	40,707	-	-	(40,707)	-
	55,974	109,564	(48,619)	(40,707)	76,212
Restricted funds					
Building and other net assets at net book value	94,115	-	-	(94,115)	-
Vehicle fund at net book value	4,190	-	-	(4,190)	-
Equipment at net book value	10,498	-	-	(10,498)	-
New land and garden development	15,889	-	(6,128)	(9,761)	-
Compost bays	-	13,000	-	-	13,000
Core costs	-	15,000	(14,784)	(216)	-
Stroke of Genius	3,255	-	-	-	3,255
Garden equipment and tooling	12,483	-	(12,483)	-	-
Polytunnel	876	-	-	(876)	-
Green school	-	18,805	(18,805)	-	-
Garden pastimes	2,361	2,390	-	-	4,751
High Sheriff Training fund	1,415	3,000	(150)	-	4,265
IT Equipment	-	1,817	(2,033)	216	-
Market Cart	2,000	-	-	(1,289)	711
Pathways	6,000	750	(6,750)	-	-
Raised Planters	2,000	-	-	(2,000)	-
PPE/ Safety equipment	-	2,000	-	-	2,000
Star Project	4,232	6,000	(10,232)	-	-
Other restricted income	-	35,000	(29,227)	(5,773)	-
	159,314	97,762	(100,592)	(128,502)	27,982

16. Statement of funds (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Fixed asset funds					
Land and buildings	-	-	(14,102)	131,721	117,619
Motor Vehicles	-	-	(869)	4,347	3,478
Equipment	-	-	(4,140)	14,731	10,591
Improvement to property	-	7,200	-	18,410	25,610
	-	7,200	(19,111)	169,209	157,298
Total Restricted funds	159,314	104,962	(119,703)	40,707	185,280
Total of funds	215,288	214,526	(168,322)	-	261,492

16. **Statement of funds (continued)**

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds	50,016	100,133	(127,808)	(7,074)	15,267
Fixed assets purchased from unrestricted funds	44,774	4,116	(8,183)	-	40,707
	94,790	104,249	(135,991)	(7,074)	55,974
Restricted funds					
Building and other net assets at net book value	85,038	-	(8,194)	17,271	94,115
Vehicle fund at net book value	5,192	-	(1,047)	45	4,190
Equipment at net book value	23,626	-	(3,595)	(9,533)	10,498
New land and garden development	20,132	-	(4,243)	-	15,889
Compost bays	709	-	-	(709)	-
Core costs	-	24,765	(24,765)	-	-
Stroke of Genius	-	4,840	(1,585)	-	3,255
Garden equipment and tooling	23,381	-	(10,898)	-	12,483
Polytunnel	876	-	-	-	876
Garden pastimes	2,361	2,390	(2,390)	-	2,361
High Sheriff Training fund	-	2,106	(691)	-	1,415
IT Equipment	-	453	(453)	-	-
Market Cart	-	2,000	-	-	2,000
Pathways	-	6,000	-	-	6,000
Raised Planters	-	2,000	-	-	2,000
PPE/ Safety equipment	-	26,700	(26,700)	-	-
Sensory Equipment	-	2,910	(2,910)	-	-
Star Project	-	6,000	(1,768)	-	4,232
Other restricted income	-	1,584	(1,584)	-	-
	161,315	81,748	(90,823)	7,074	159,314

16. Statement of funds (continued)

Total of funds	*256,105*	*185,997*	*(226,814)*	*-*	*215,288*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Fixed asset funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	-	157,298	**157,298**
Current assets	84,249	27,982	-	**112,231**
Creditors due within one year	(8,037)	-	-	**(8,037)**
Total	76,212	27,982	157,298	**261,492**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*40,707*	*108,803*	*149,510*
Current assets	*26,413*	*50,511*	*76,924*
Creditors due within one year	*(11,146)*	-	*(11,146)*
Total	*55,974*	*159,314*	*215,288*

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. At the year end £423 (2020 - £Nil) were payable to the fund and are included in creditors.