

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
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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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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.

NORMANDY COMMUNITY THERAPY GARDEN
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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.

NORMANDY COMMUNITY THERAPY GARDEN
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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.

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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 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 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.

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 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.

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).

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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 omissions occurring while on company business.

NORMANDY COMMUNITY THERAPY GARDEN
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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

NORMANDY COMMUNITY THERAPY GARDEN
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

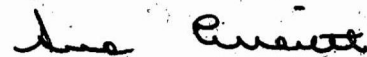
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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: 22/12/21

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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.

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

NORMANDY COMMUNITY THERAPY GARDEN

(A Company Limited by Guarantee)
REGISTERED NUMBER: 03665818

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: 22/12/21

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

NORMANDY COMMUNITY THERAPY GARDEN
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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.

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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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.

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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
	<u>76,630</u>	<u>97,762</u>	<u>7,200</u>	<u>181,592</u>	<u>117,668</u>
<i>Total 2020</i>	<u>35,920</u>	<u>81,748</u>	<u>-</u>	<u>117,668</u>	

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
	<u>31,307</u>	<u>31,307</u>	<u>64,954</u>

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

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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
<i>Total 2020</i>	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
<i>Total 2020</i>	153,456	38,933	192,389	

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
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
	<u>114,331</u>	<u>114,331</u>	<u>153,456</u>

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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
	<u>28,278</u>	<u>28,278</u>	<u>38,933</u>

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	<u>1,350</u>	<u>1,290</u>

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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
	<u>119,538</u>	<u>143,090</u>

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
	<u>8</u>	<u>13</u>

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).

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**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	<u>305,917</u>	<u>46,182</u>	<u>25,610</u>	<u>377,709</u>
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	<u>188,297</u>	<u>32,114</u>	<u>-</u>	<u>220,411</u>
Net book value				
At 31 March 2021	<u>117,620</u>	<u>14,068</u>	<u>25,610</u>	<u>157,298</u>
At 31 March 2020	<u>131,722</u>	<u>17,788</u>	<u>-</u>	<u>149,510</u>

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	2,498	9,782
Other debtors	-	2,799
	<u>2,498</u>	<u>12,581</u>

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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
	<u>8,037</u>	<u>11,146</u>

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>109,733</u>	<u>64,343</u>

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NOTES TO THE FINANCIAL STATEMENTS
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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)	-
	<u>55,974</u>	<u>109,564</u>	<u>(48,619)</u>	<u>(40,707)</u>	<u>76,212</u>
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)	-
	<u>159,314</u>	<u>97,762</u>	<u>(100,592)</u>	<u>(128,502)</u>	<u>27,982</u>

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

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

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

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
	<u>94,790</u>	<u>104,249</u>	<u>(135,991)</u>	<u>(7,074)</u>	<u>55,974</u>
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)	-	-
	<u>161,315</u>	<u>81,748</u>	<u>(90,823)</u>	<u>7,074</u>	<u>159,314</u>

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

16. Statement of funds (continued)

Total of funds	256,105	185,997	(226,814)	-	215,288
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NORMANDY COMMUNITY THERAPY GARDEN
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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.