

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**

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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**CONTENTS**

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	Page
<b>Reference and Administrative Details of the Company, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 8
<b>Trustees' Responsibilities Statement</b>	9
<b>Independent Examiner's Report</b>	10 - 12
<b>Statement of Financial Activities</b>	13
<b>Balance Sheet</b>	14 - 15
<b>Notes to the Financial Statements</b>	16 - 32

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**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 2022**

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**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

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**NORMANDY COMMUNITY THERAPY GARDEN**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.



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**NORMANDY COMMUNITY THERAPY GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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 company is limited by guarantee, company number 03665818. It is also a registered charity, number 1076055 (England & Wales).



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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 occurring while on company business.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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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: 23/4/22

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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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:

Mark Dickinson

Dated:

ICAEW

**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 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Restricted fixed asset funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
<b>Income from:</b>						
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
<b>Total income</b>		<b>124,227</b>	<b>114,087</b>	<b>15,820</b>	<b>254,134</b>	<b>214,526</b>
<b>Expenditure on:</b>						
Raising funds		21,745	1,457	-	23,202	25,713
Charitable activities	7	76,382	98,398	28,850	203,630	140,781
<b>Total expenditure</b>		<b>98,127</b>	<b>99,855</b>	<b>28,850</b>	<b>226,832</b>	<b>166,494</b>
<b>Net income/(expenditure)</b>		<b>26,100</b>	<b>14,232</b>	<b>(13,030)</b>	<b>27,302</b>	<b>48,032</b>
Transfers between funds	17	(6,750)	6,750	-	-	-
<b>Net movement in funds</b>		<b>19,350</b>	<b>20,982</b>	<b>(13,030)</b>	<b>27,302</b>	<b>48,032</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		76,212	27,982	159,126	263,320	215,288
<b>Total funds carried forward</b>		<b>95,562</b>	<b>48,964</b>	<b>146,096</b>	<b>290,622</b>	<b>263,320</b>

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 £
<b>Fixed assets</b>					
Tangible assets	12		146,096		159,126
			<u>146,096</u>		<u>159,126</u>
<b>Current assets</b>					
Debtors	13	5,054		2,498	
Cash at bank and in hand		146,260		109,733	
		<u>151,314</u>		<u>112,231</u>	
Creditors: amounts falling due within one year	14	(6,788)		(8,037)	
<b>Net current assets</b>			144,526		104,194
<b>Total assets less current liabilities</b>			<u>290,622</u>		<u>263,320</u>
<b>Total net assets</b>			<u>290,622</u>		<u>263,320</u>
<b>Charity funds</b>					
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
<b>Total funds</b>			<u>290,622</u>		<u>263,320</u>



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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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



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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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.

**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

**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	<b>15,095</b>	12,436
Grants	44,596	112,458	11,820	<b>168,874</b>	140,309
Government grants	1,782	-	-	<b>1,782</b>	28,177
Similar incoming resources	5,772	1,230	-	<b>7,002</b>	670
<b>Total 2022</b>	<b>63,245</b>	<b>113,688</b>	<b>15,820</b>	<b>192,753</b>	<b>181,592</b>
<i>Total 2021</i>	<i>76,630</i>	<i>97,762</i>	<i>7,200</i>	<i>181,592</i>	

**4. Income from charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Client Income	57,645	<b>57,645</b>	31,217
Venue Hire	96	<b>96</b>	90
	<b>57,741</b>	<b>57,741</b>	<b>31,307</b>

**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

**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	-
	<u>3,170</u>	<u>399</u>	<u>3,569</u>	<u>1,387</u>
<i>Total 2021</i>	<u>1,387</u>	<u>-</u>	<u>1,387</u>	

**6. Investment income**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	<u>71</u>	<u>71</u>	<u>240</u>

**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	<u>76,382</u>	<u>127,248</u>	<u>203,630</u>	<u>140,781</u>
<i>Total 2021 as restated</i>	<u>22,906</u>	<u>117,875</u>	<u>140,781</u>	



**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

**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
<i>Total 2021 as restated</i>	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

**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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

**Analysis of support costs**

	<b>Charitable activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>As restated Total funds 2021 £</i>
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
	<u>66,575</u>	<u>66,575</u>	<u>28,553</u>

**9. Independent examiner's remuneration**

	<b>2022 £</b>	<b>2021 £</b>
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	<u>1,790</u>	<u>1,350</u>

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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
	<u>157,526</u>	<u>119,538</u>

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

	2022 No.	2021 No.
Fundraising	1	1
Support	5	2
Direct	6	5
	<u>12</u>	<u>8</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 (2021 - £NIL).

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



**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

**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 £
<b>Cost or valuation</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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 £
<b>Due within one year</b>		
Trade debtors	4,679	2,498
Other debtors	25	-
Prepayments and accrued income	350	-
	5,054	2,498

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**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<u>6,788</u>	<u>8,037</u>

**15. Financial instruments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>146,260</u>	<u>109,733</u>

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.

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**NORMANDY COMMUNITY THERAPY GARDEN**  
**(A Company Limited by Guarantee)**

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

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**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



**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds - all funds	76,212	124,227	(98,127)	(6,750)	95,562
<b>Restricted funds</b>					
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 £
<b>Restricted fixed asset funds</b>					
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

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**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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**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

**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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

**Statement of funds - prior year**

	<i>Balance at 1 April 2020</i>	<i>As restated Income</i>	<i>As restated Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
<b>Unrestricted funds</b>					
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>
<b>Restricted funds</b>					
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)	-
	<u>159,314</u>	<u>97,762</u>	<u>(100,592)</u>	<u>(128,502)</u>	<u>27,982</u>



**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

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

	<i>Balance at 1 April 2020</i>	<i>As restated Income</i>	<i>As restated Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
<b>Restricted fixed asset funds</b>					
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
<b>Total Restricted funds</b>	<b>159,314</b>	<b>104,962</b>	<b>(119,703)</b>	<b>40,707</b>	<b>187,108</b>
<b>Total of funds</b>	<b>215,288</b>	<b>214,526</b>	<b>(168,322)</b>	<b>-</b>	<b>263,320</b>

**NORMANDY COMMUNITY THERAPY GARDEN**  
(A Company Limited by Guarantee)

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

**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	<b>146,096</b>
Current assets	102,350	48,964	-	<b>151,314</b>
Creditors due within one year	(6,788)	-	-	<b>(6,788)</b>
<b>Total</b>	<b>95,562</b>	<b>48,964</b>	<b>146,096</b>	<b>290,622</b>

**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	<b>159,126</b>
Current assets	84,249	27,982	-	<b>112,231</b>
Creditors due within one year	(8,037)	-	-	<b>(8,037)</b>
<b>Total</b>	<b>76,212</b>	<b>27,982</b>	<b>159,126</b>	<b>263,320</b>

**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.