

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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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 2023

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

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

Company registered number

03665818

Charity registered number

1076055

Registered office

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

Company secretary

S R Diamond

Accountants

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

Bankers

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

1. Objectives and activities

a. Policies and objectives

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

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

b. Activities undertaken to achieve objectives

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1. Objectives and activities (continued)

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

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

2. Achievements and performance

a. Key performance indicators

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

b. Review of activities

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

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

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

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

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

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

2. Achievements and performance (continued)

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

c. Fundraising activities and income generation

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

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

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

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

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

2. Achievements and performance (continued)

The Hobson Charity
The Southall Trust
Truemark Trust
Wisley Foundation

d. Investment policy and performance

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

3. Financial review

a. Going concern

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

b. Reserves policy

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

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

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

c. Principal risks and uncertainties

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

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

4. Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

c. Organisational structure and decision-making policies

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

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

d. Financial risk management

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

e. Trustees' indemnities

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

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

5. Plans for future periods

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

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

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

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

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

6. Funds held as custodian

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

7. Members' liability

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

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



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

NORMANDY COMMUNITY THERAPY GARDEN
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023


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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



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

NORMANDY COMMUNITY THERAPY GARDEN
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed: *M. Dickinson*

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

Dated: *19/12/2023*
ICAEW

NORMANDY COMMUNITY THERAPY GARDEN
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2023

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

NORMANDY COMMUNITY THERAPY GARDEN
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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

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

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

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

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

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



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

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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

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.

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3. Income from donations and legacies

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

4. Income from charitable activities

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

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NOTES TO THE FINANCIAL STATEMENTS
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5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Produce and garden sales	2,618	-	2,618	3,170
Supplier rebates received	-	-	-	399
	<u>2,618</u>	<u>-</u>	<u>2,618</u>	<u>3,569</u>
<i>Total 2022</i>	<u>3,170</u>	<u>399</u>	<u>3,569</u>	

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	<u>173</u>	<u>173</u>	<u>71</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	<u>122,500</u>	<u>139,497</u>	<u>261,997</u>	<u>203,630</u>
<i>Total 2022</i>	<u>76,382</u>	<u>127,248</u>	<u>203,630</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

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NOTES TO THE FINANCIAL STATEMENTS
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10. Staff costs

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

13. Debtors

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

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

14. Creditors: Amounts falling due within one year

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

15. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>114,434</u>	<u>146,260</u>

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

16. Prior year adjustments

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

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NOTES TO THE FINANCIAL STATEMENTS
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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.

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	95,562	187,459	(147,269)	(53,468)	82,284
Restricted funds					
Aspire garden tools	305	-	-	(305)	-
Aspire Catering equipment	-	500	(250)	-	250
Compost bays	13,000	-	(35,370)	22,370	-
Core costs	-	4,000	(4,000)	-	-
Stroke of Genius	2,133	-	(2,133)	-	-
Garden equipment and tooling	2,662	-	(223)	305	2,744
Irrigation system	-	5,000	(140)	-	4,860
Green School	-	20,243	(20,243)	-	-
Garden Pastimes	6,507	-	(4,855)	-	1,652
High Sheriff Training fund	3,627	-	(496)	(3,000)	131
Polytunnel	-	7,000	-	(7,000)	-
Pathways	6,750	15,498	(22,248)	-	-
Shed	-	5,000	-	-	5,000
PPE/ Safety equipment	121	-	(121)	-	-
Utility bills	-	374	(2,353)	3,000	1,021
Tables	-	4,000	-	1,741	5,741
Social Prescribing	13,859	2,000	(10,344)	-	5,515
	48,964	63,615	(102,776)	17,111	26,914
Restricted fixed asset funds					
Land and buildings	102,911	-	(12,432)	-	90,479
Improvement to property	19,208	-	(10,823)	35,370	43,755

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Statement of funds - current year (continued)

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

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17. Statement of funds (continued)

Statement of funds - prior year

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

Restricted funds

Aspire garden tools	-	972	(667)	-	305
Aspire Catering equipment	-	10,000	(10,000)	-	-
Compost bays	13,000	-	-	-	13,000
Stroke of Genius	3,255	-	(1,122)	-	2,133
Garden equipment and tooling	-	2,662	-	-	2,662
Irrigation system	-	10,000	(10,000)	-	-
Green School	-	35,583	(35,583)	-	-
Garden Pastimes	4,751	2,390	(634)	-	6,507
High Sheriff Training fund	4,265	-	(638)	-	3,627
National Garden Scheme	-	1,230	(1,230)	-	-
Polytunnel	711	-	(711)	-	-
Pathways	-	-	-	6,750	6,750
PPE/ Safety equipment	2,000	-	(1,879)	-	121
Tables	-	25,000	(25,000)	-	-
Social Prescribing	-	26,250	(12,391)	-	13,859
	<u>27,982</u>	<u>114,087</u>	<u>(99,855)</u>	<u>6,750</u>	<u>48,964</u>

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

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NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Statement of funds - prior year (continued)

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

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

19. Pension commitments

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

20. Related party transactions

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