

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

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

Company registered number

03665818

Charity registered number

1076055

Registered office

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

Company secretary

S R Diamond

Accountants

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

Bankers

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

1. Objectives and activities

a. Policies and objectives

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

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

b. Activities undertaken to achieve objectives

- *Green School:* Supporting students from local mainstream and Special Educational Needs (SEN) Schools to work towards an entry level City and Guilds qualification and/or an AQA award. Support is also provided to students finding a traditional classroom setting challenging with one to one provision and hands-on experience of gardening.
- *Cultivating Skills:* Offering Social and Therapeutic horticulture to adults with a range of physical or mental health difficulties by promoting wellbeing through active engagement with horticulture.
- *Gardening for Wellbeing.* A six week 'social prescribing' course for those who are anxious, socially isolated or suffering from mild mental health problems.
- *Stroke of Genius:* Working with Stroke survivors referred by the Stroke Association.
- *Garden Pastimes:* Working with clients with Alzheimers or Dementia

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Review of activities

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

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

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

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

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

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

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

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

Achievements and performance (continued)

b. Fundraising activities and income generation

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

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

c. Principal risks and uncertainties

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

d. Investment policy

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

Structure, governance and management

a. Constitution

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

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

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

c. Organisational structure and decision-making policies

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

d. Financial risk management

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

e. Trustees' indemnities

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

Plans for future periods

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

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

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

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

6. Funds held as custodian

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6. Funds held as custodian (continued)

7. Members' liability

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

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



A Everitt
(Chair of Trustees)

Date: 20/12/24

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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

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

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

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

A Everitt
(Chair of Trustees)
Date: 20.12.24

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

Signed:

M. Dickinson

Dated:

20 / 12 / 2024

Mark Dickinson

ICAEW

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2024

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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

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

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

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

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

A Everitt
(Chair of Trustees)
Date:

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Going concern

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.7 Debtors

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

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

4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Produce and garden sales	<u>3,874</u>	<u>3,874</u>	<u>2,618</u>

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

6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

8. Analysis of expenditure by activities

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

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

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

10. Staff costs

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	5,573	3,098
	<u>5,573</u>	<u>3,098</u>

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

14. Creditors: Amounts falling due within one year

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

15. Financial Instruments

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

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

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

16. Statement of funds

Statement of funds - current year

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

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	82,284	163,980	(117,168)	(67,961)	61,135
Restricted funds					
Aspire kitchen	250	1,363	(1,253)	-	360
Garden equipment and tooling	2,744	5,000	(678)	-	7,066
Irrigation system	4,860	-	-	-	4,860
Green School	-	21,938	(86,890)	64,952	-
Garden Pastimes	1,652	3,000	(5,213)	561	-
High Sheriff Training fund	131	1,349	(1,490)	10	-
Jubilee walkway	-	2,000	-	-	2,000
Pathways	-	1,750	(1,750)	-	-
Shed	5,000	-	-	-	5,000
Stroke of genius	-	1,131	(3,319)	2,188	-
Utility bills	1,021	-	(1,180)	159	-
Tables	5,741	-	(4,302)	-	1,439
Social prescribing	5,515	-	(2,478)	-	3,037
	26,914	37,531	(108,553)	67,870	23,762
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted fixed asset funds					
Restricted fixed asset fund	150,991	-	(34,392)	91	116,690
Total Restricted funds	177,905	37,531	(142,945)	67,961	140,452
Total of funds	260,189	201,511	(260,113)	-	201,587

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

Statement of funds - prior year

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

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

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

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
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	<u>195,060</u>	<u>68,874</u>	<u>(139,497)</u>	<u>53,468</u>	<u>177,905</u>
Total of funds	<u><u>290,622</u></u>	<u><u>256,333</u></u>	<u><u>(286,766)</u></u>	<u><u>-</u></u>	<u><u>260,189</u></u>

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

18. Pension commitments

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

19. Related party transactions

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