

Registered number: 03665818
Charity number: 1076055

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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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 2025

Patrons

Dame Penelope Keith
Jez Stamp

Trustees

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

Company registered number

03665818

Charity registered number

1076055

Registered office

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

Company secretary

S R Diamond

Accountants

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

Bankers

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

1. Objectives and activities

a. Policies and objectives

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

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

b. Activities undertaken to achieve objectives

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

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

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

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

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

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

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

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

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

b. Fundraising activities and income generation

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

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

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

Achievements and performance (continued)

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

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

List of donors

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

c. Principal risks and uncertainties

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

d. Investment policy

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

Structure, governance and management

a. Constitution

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

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

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

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

c. Organisational structure and decision-making policies

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

d. Financial risk management

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

e. Trustees' indemnities

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

Plans for future periods

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

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

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

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

6. Funds held as custodian

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

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

7. Members' liability

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

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

A Everitt
(Chair of Trustees)

Date: 20.8.25

NORMANDY COMMUNITY THERAPY GARDEN
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STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

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

Company law requires the Trustees to prepare financial statements for each financial year. 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: 20.8.25

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

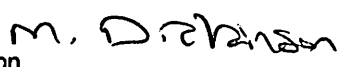
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

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

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

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

Dated: 9 / 10 / 2025
ICAEW

NORMANDY COMMUNITY THERAPY GARDEN
(A Company Limited by Guarantee)

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

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

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

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

NORMANDY COMMUNITY THERAPY GARDEN
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REGISTERED NUMBER: 03665818

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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

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

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

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

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

A Everitt
(Chair of Trustees)

Date: 20.8.25

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Going concern

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

NORMANDY COMMUNITY THERAPY GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 2025

3. Income from donations and legacies

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

4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Produce and garden sales	3,019	3,019	3,874

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6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

8. Analysis of expenditure by activities

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

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Staff costs

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

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

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	13,073	5,573
	<u>13,073</u>	<u>5,573</u>

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14. Creditors: Amounts falling due within one year

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

15. Financial instruments

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

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

16. Prior year adjustments

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

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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 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	73,612	209,801	(190,277)	(25)	93,111
Restricted funds					
Aspire kitchen	360	-	(385)	25	-
Garden equipment and tooling	7,066	-	(409)	-	6,657
Irrigation system	4,860	-	(161)	-	4,699
Green school	-	16,969	(16,969)	-	-
Pond	-	2,000	(1,582)	-	418
Jubilee walkway	2,000	-	-	(1,400)	600
Shed	5,000	19,203	-	(19,059)	5,144
Stroke of genius	-	1,618	-	(1,618)	-
Tables	1,439	-	-	-	1,439
Social prescribing	3,037	500	-	(3,537)	-
Wellbeing Wednesdays	-	-	(5,155)	5,155	-
	23,762	40,290	(24,661)	(20,434)	18,957
Restricted fixed asset funds					
Class II Restricted Funds - all funds	116,690	-	(31,593)	20,459	105,556
Total Restricted funds	140,452	40,290	(56,254)	25	124,513
Total of funds	214,064	250,091	(246,531)	-	217,624

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

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>As restated Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Fund	82,284	176,457	(117,168)	(67,961)	73,612
Restricted funds					
Aspire kitchen	250	1,363	(1,253)	-	360
Garden equipment and tooling	2,744	5,000	(678)	-	7,066
Irrigation system	4,860	-	-	-	4,860
Green school	-	21,938	(86,890)	64,952	-
Garden pastimes	1,652	3,000	(5,213)	561	-
Green School	-	21,938	(86,890)	64,952	-
High Sheriff Training fund	131	1,349	(1,490)	10	-
Jubilee walkway	-	2,000	-	-	2,000
Pathways	-	1,750	(1,750)	-	-
Shed	5,000	-	-	-	5,000
Stroke of genius	-	1,131	(3,319)	2,188	-
Utility bills	1,021	-	(1,180)	159	-
Tables	5,741	-	(4,302)	-	1,439
Social prescribing	5,515	-	(2,478)	-	3,037
	26,914	59,469	(195,443)	132,822	23,762
	<i>Balance at 1 April 2023 £</i>	<i>As restated Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Restricted fixed asset funds					
Restricted fixed asset fund	150,991	-	(34,392)	91	116,690
Total Restricted funds	177,905	59,469	(229,835)	132,913	140,452
Total of funds	260,189	235,926	(347,003)	64,952	214,064

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

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

19. Pension commitments

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

20. Related party transactions

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