

ELFORD HALL GARDEN PROJECT

England & Wales · Charity number 1125043

Details

Status Registered

Legal form Charitable company

Company number [06276519](#)

Registered 2008-07-17

Register [View on the Charity Commission register](#)

Contact

Address Elford Hall Garden Project
Elford Hall Community Facility
Church Road
Elford
Tamworth
B79 9DA

Phone 01827383533

Email garydelderfield@eversheds-sutherland.com

Website www.elfordhallgarden.org

Activities

Objects: TO PRESERVE, RESTORE, REPAIR AND MAINTAIN FOR THE PUBLIC BENEFIT THE GARDEN INCLUDING THE WALL AND BUILDINGS AND THE GARDENER'S COTTAGE BELONGING TO THE GARDEN. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, AND TO ADVANCE EDUCATION IN THE RURAL HERITAGE AND HISTORICAL BACKGROUND OF THE GARDEN.

Activities: Restoration of a Georgian walled garden in the Staffordshire village of Elford.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,324	£28,225	-	-
2023-12-31	£30,192	£25,146	-	-
2022-12-31	£26,792	£29,971	-	-
2021-12-31	£30,292	£19,483	-	-
2020-12-31	£25,272	£26,518	-	-

Trustees

Name	Role	Appointed
DAVID GEORGE WATTON	Chair	
Allan John Hayes		2024-06-25
David Arthur Warmington		2024-06-25
GARY DELDERFIELD		
RICHARD MICHAEL OAKLEY		2012-02-27
Stevan Ronald Clarke		2021-08-21

ELFORD HALL GARDEN PROJECT

England & Wales - Charity number 1125043

Accounts

COMPANY REGISTRATION NUMBER: 06276519

CHARITY REGISTRATION NUMBER: 1125043

Elford Hall Garden Project
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

**Elford Hall Garden Project
Company Limited by Guarantee
Financial Statements**

Year ended 31 December 2024

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Trustees' annual report (incorporating the director's report)	1 to 3	
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Elford Hall Garden Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024 .

Reference and administrative details

Registered charity name	Elford Hall Garden Project	
Charity registration number		1125043
Company registration number		06276519
Principal office and registered office	Elford Hall Garden Church Road Elford Tamworth B79 9DA England	

The trustees

Mr G Delderfield	
Mr T B Derenzy Jones	(Retired 1 April 2024)
Mr R M Oakley	
Mr D G Watton	
Mrs H Cox	(Retired 1 April 2024)
Mr S Clarke	
Mr A J Hayes	(Appointed 25 April 2024)

	Mr D A Warmington	(Appointed 25 April 2024)
Company secretary	Mr G Delderfield	
Independent examiner	Hannah Justice FCA FCCA on behalf of BSN Associates Limited	
	3B Swallowfield Courtyard	
	Wolverhampton Road	
	Oldbury	
	West Midlands	
	B69 2JG	

Structure, governance and management

The charity is a company limited by guarantee.

The Elford Hall Garden Project trustees are, strictly speaking, directors of the company as the charity is set up as a company limited by guarantee. One third of the trustees retire each year at the AGM by rotation but are eligible for re-election.

Our Trustee Board normally meet once every two months. Our Trustees come from a wide range of backgrounds and bring a wealth of expertise and knowledge to the Project.

The company's governing provisions are set out in its Memorandum and Articles of Association.

Our Patron

The charities patron is Matthew Ellis. Matthew has been an influential supporter of the Project since its inception.

Members

The company does not have shares but instead has members who act as guarantors. Members are known as the Friends of the Walled Garden. The members have each undertaken to contribute up to £10 to the assets of the company in the event of it being wound up during such a time that he or she continues to be a member.

Objectives and activities

The charity was established to take on the task of restoring Elford Hall Garden, a Georgian walled garden in the Staffordshire village of Elford.

Our objectives:

- a. To preserve, restore, repair and maintain for the public benefit Elford Hall Garden including the wall, buildings and the gardener's cottage belonging to the Garden.
- b. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.
- c. To advance education in the rural heritage and historical background of Elford Hall Garden.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

Following the securing of a Heritage Lottery Fund grant in December 2009, the charity became the official tenant of the garden in January 2010.

The garden, that once contained half a mile of fruit trees, was overgrown and the adjacent Victorian cottage was in a state of disrepair. Nevertheless, the site was not beyond restoration but work was needed, not only to preserve our heritage but also to create an asset for future generations.

This work is being undertaken by a combination of dedicated volunteers and professional contractors with the support of funders, sponsors and members.

During the period work has progressed with some work on the boathouse, the outbuildings and grounds being carried out as well as the general upkeep of the gardens.

The boathouse, originally completed in 1883, provides access to and from the River Tame, whilst at the same time providing a wildlife hide. Other building work was carried within the Garden House, the remaining out-buildings attached to the South Wall, brickwork to cap off the wall to the vine house and the potting shed at the rear of the house.

Financial review

The charities total incoming resources for the period were £27,324 which were generated primarily from donations received from the public and various organisations and fundraising activities organised by volunteers. The total resources expended of the charity were £35,780 and represent the costs incurred to enable the charity to carry out its operations. The charity made a deficit for the period of £8,456.

The terms of the funding govern when an asset is transferred from restricted to unrestricted fund. Each funder is free to determine his own restrictions. The main restriction outstanding at the period end relate to the following funders:

Heritage Lottery Fund - Funds to remain restricted until 9th December 2034 (25 years from offer letter) or until assets are fully depreciated.

Awards for All - Funds to remain restricted until 1st August 2035 (25 years from offer letter) or until assets are fully depreciated.

Plans for future periods

We intend to keep maintaining the garden and the outbuildings relating to it to the highest standard.

Public Benefit

The trustees consider they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 September 2025 and signed on behalf of the board of trustees by:

Mr S Clarke

Trustee

Elford Hall Garden Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Elford Hall Garden Project

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Elford Hall Garden Project ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Hannah Justice FCA FCCA on behalf of BSN Associates Limited Independent Examiner

3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

29 September 2025

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2024

		2024			2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	15,522	–	15,522	19,046
Charitable activities	6	6,624	–	6,624	7,271
Fundraising activities	7	–	–	–	150
Investment income	8	5,178	–	5,178	2,475
Other income	9	–	–	–	1,250
Total income		27,324	–	27,324	30,192
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	10	25,217	7,525	32,742	29,803
Costs of fundraising activities	11	3,038	–	3,038	1,706
Total expenditure		28,255	7,525	35,780	31,509
Net expenditure and net movement in funds		(931)	(7,525)	(8,456)	(1,317)
Reconciliation of funds					
Total funds brought forward		181,898	136,379	318,277	319,594
Total funds carried forward		180,967	128,854	309,821	318,277

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Position

31 December 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible fixed assets	16	194,974	207,454
Current assets			
Debtors	17	2,309	2,718
Cash at bank and in hand		113,840	108,806
		-----	-----
		116,149	111,524
Creditors: amounts falling due within one year	18	1,302	701
		-----	-----
Net current assets		114,847	110,823
		-----	-----
Total assets less current liabilities		309,821	318,277
		-----	-----
Funds of the charity			
Restricted funds		128,854	136,379
Unrestricted funds		180,967	181,898
		-----	-----
Total charity funds	20	309,821	318,277
		-----	-----

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

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

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2025 , and are signed on behalf of the board by:

Mr S Clarke

Trustee

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Elford Hall Garden, Church Road, Elford, Tamworth, B79 9DA, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity. The entity constitutes a public benefit entity as defined in FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102: No cash flow statement has been presented for the company. Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No significant judgements or estimates have been made in the preparation of these accounts.

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 charity, and which have not been designated for other purposes. Designated funds are unrestricted funds that have been set aside by the trustees for a specific, but not legally binding, purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	Over the term of the lease
Fixtures, Fittings and Equipment	-	4 years, straight line basis

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited by £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	15,522	15,522	19,046	19,046

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Allotments	1,526	1,526	1,147	1,147
Wedding fee	200	200	300	300
Revenue from visits	205	205	326	326
Subscriptions	2,093	2,093	3,080	3,080
Coffee shop	—	—	823	823
Cider sales	2,600	2,600	1,595	1,595
	6,624	6,624	7,271	7,271

7. Fundraising activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	—	—	150	150

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	5,178	5,178	2,475	2,475

9. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Other income	—	—	1,250	1,250

10. Costs of raising donations and charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Direct charitable expenditure	25,217	7,525	32,742

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Direct charitable expenditure	23,440	6,363	29,803

11. Costs of fundraising activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Fundraising expenditure	3,038	3,038	1,706	1,706

12. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period.

The charity does not employ any staff, and it is not possible to quantify the financial benefit obtained from voluntary activities undertaken by the trustees and other volunteers.

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	12,480	10,863

14. Independent examination fees

The independent examiners fee for the period was £960.

15. Trustee remuneration and expenses

No trustee received any remuneration in respect of their duties as trustees during the year other than reimbursement of expenses incurred on behalf of the charity.

One trustee has claimed expenses through the charity amounting to £6,525. The nature of expenses incurred relate to those required for the charity's operations including gardening expenses, materials and repairs.

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2024	312,716	97,085	409,801
Disposals	—	(845)	(845)
	-----	-----	-----
At 31 December 2024	312,716	96,240	408,956
	-----	-----	-----
Depreciation			
At 1 January 2024	116,276	86,071	202,347
Charge for the year	9,243	3,237	12,480
Disposals	—	(845)	(845)
	-----	-----	-----
At 31 December 2024	125,519	88,463	213,982
	-----	-----	-----
Carrying amount			
At 31 December 2024	187,197	7,777	194,974
	-----	-----	-----
At 31 December 2023	196,440	11,014	207,454
	-----	-----	-----

17. Debtors

	2024 £	2023 £
Other debtors	2,309	2,718
	-----	-----

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,302	701
	-----	---

19. Deferred income

Other creditors includes £308 of deferred income which arises from allotment fees paid in advance.

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Unrestricted Fund	181,898	27,324	(28,255)	180,967
	-----	-----	-----	-----
	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Unrestricted Fund	176,852	30,192	(25,146)	181,898
	-----	-----	-----	-----

Restricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Fund	136,379	—	(7,525)	128,854
	-----	---	-----	-----
	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	142,742	—	(6,363)	136,379
	-----	---	-----	-----

Restricted funds at 31 December 2023 and 31 December 2024 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	66,120	128,854	194,974
Current assets	116,149	—	116,149
Creditors less than 1 year	(1,302)	—	(1,302)
	-----	-----	-----
Net assets	180,967	128,854	309,821
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	71,075	136,379	207,454
Current assets	111,524	—	111,524
Creditors less than 1 year	(701)	—	(701)
	-----	-----	-----
Net assets	181,898	136,379	318,277
	-----	-----	-----

Restricted funds at 31 December 2023 and 31 December 2024 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

22. Related parties

During the year £44 was donated to the charity by the trustees. The trustees were also reimbursed expenses totalling £6,525 during the year in respect of maintenance, fuel, refreshments and other general expenditure.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

ELFORD HALL GARDEN PROJECT

England & Wales - Charity number 1125043

Accounts

COMPANY REGISTRATION NUMBER: 06276519

CHARITY REGISTRATION NUMBER: 1125043

Elford Hall Garden Project
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

Elford Hall Garden Project
Company Limited by Guarantee
Financial Statements

Year ended 31 December 2023

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Elford Hall Garden Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023 .

Reference and administrative details

Registered charity name	Elford Hall Garden Project	
Charity registration number		1125043
Company registration number		06276519
Principal office and registered office	The Gardener's House Elford Hall Garden Church Road Elford Tamworth B79 9BZ Staffordshire	

The trustees

Mr G Delderfield
Mr T B Derenzy Jones
Mr R M Oakley
Mr D G Watton
Mr C R J Middlemore (Retired 9 January 2023)
Mr G Cox (Retired 9 January 2023)
Mrs U C Middlemore (Retired 9 January 2023)
Mrs H Cox
Mr S Clarke

Company secretary

Mr G Delderfield

Independent examiner

Hannah Justice FCA FCCA on behalf of BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Structure, governance and management

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Our Trustee Board normally meet once every two months. Our Trustees come from a wide range of backgrounds and bring a wealth of expertise and knowledge to the Project.

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Our Patron

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The company does not have shares but instead has members who act as guarantors. Members are known as the Friends of the Walled Garden. The members have each undertaken to contribute up to £10 to the assets of the company in the event of it being wound up during such a time that he or she continues to be a member.

Objectives and activities

The charity was established to take on the task of restoring Elford Hall Garden, a Georgian walled garden in the Staffordshire village of Elford.

Our objectives:

- a. To preserve, restore, repair and maintain for the public benefit Elford Hall Garden including the wall, buildings and the gardner's cottage belonging to the Garden.
- b. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.
- c. To advance education in the rural heritage and historical background of Elford Hall Garden.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

Following the securing of a Heritage Lottery Fund grant in December 2009, the charity became the official tenant of the garden in January 2010.

The garden, that once contained half a mile of fruit trees, was overgrown and the adjacent Victorian cottage was in a state of disrepair. Nevertheless, the site was not beyond restoration but work was needed, not only to preserve our heritage but also to create an asset for future generations.

This work is being undertaken by a combination of dedicated volunteers and professional contractors with the support of funders, sponsors and members.

During the period work has progressed with some work on the boathouse, the outbuildings and grounds being carried out as well as the general upkeep of the gardens.

The boathouse, originally completed in 1883, provides access to and from the River Tame, whilst at the same time providing a wildlife hide. Other building work was carried within the Garden House, the remaining out-buildings attached to the South Wall, brickwork to cap off the wall to the vine house and the potting shed at the rear of the house.

Financial review

The charities total incoming resources for the period were £30,192 which were generated primarily from donations received from the public and various organisations and fundraising activities organised by volunteers. The total resources expended of the charity were £31,509 and represent the costs incurred to enable the charity to carry out its operations. The charity made a deficit for the period of £1,317.

The terms of the funding govern when an asset is transferred from restricted to unrestricted fund. Each funder is free to determine his own restrictions. The main restriction outstanding at the period end relate to the following funders:

Heritage Lottery Fund - Funds to remain restricted until 9th December 2034 (25 years from offer letter) or until assets are fully depreciated.

Awards for All - Funds to remain restricted until 1st August 2035 (25 years from offer letter) or until assets are fully depreciated.

Plans for future periods

We intend to keep maintaining the garden and the outbuildings relating to it to the highest standard.

Public Benefit

The trustees consider they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 September 2024 and signed on behalf of the board of trustees by:

Mr D G Watton

Trustee

Elford Hall Garden Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Elford Hall Garden Project

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Elford Hall Garden Project ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Hannah Justice FCA FCCA on behalf of BSN Associates Limited Independent Examiner

3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

27 September 2024

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2023

		2023			2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	19,046	–	19,046	13,631
Charitable activities	6	7,271	–	7,271	13,153
Fundraising activities	7	150	–	150	–
Investment income	8	2,475	–	2,475	8
Other income	9	1,250	–	1,250	–
Total income		30,192	–	30,192	26,792
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	10	23,440	6,363	29,803	27,882
Costs of fundraising activities	11	1,706	–	1,706	2,089
Total expenditure		25,146	6,363	31,509	29,971
Net expenditure and net movement in funds		5,046	(6,363)	(1,317)	(3,179)
Reconciliation of funds					
Total funds brought forward		176,852	142,742	319,594	322,773
Total funds carried forward		181,898	136,379	318,277	319,594

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Position

31 December 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	16	207,454	206,468
Current assets			
Debtors	17	2,718	—
Cash at bank and in hand		108,806	113,827
		-----	-----
		111,524	113,827
Creditors: amounts falling due within one year	18	701	701
		-----	-----
Net current assets		110,823	113,126
		-----	-----
Total assets less current liabilities		318,277	319,594
		-----	-----
Funds of the charity			
Restricted funds		136,379	142,742
Unrestricted funds		181,898	176,852
		-----	-----
Total charity funds	20	318,277	319,594
		-----	-----

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

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

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2024 , and are signed on behalf of the board by:

Mr D G Watton

Trustee

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Gardener's House Elford Hall Garden, Church Road, Elford, Tamworth, B79 9BZ, Staffordshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity. The entity constitutes a public benefit entity as defined in FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102: No cash flow statement has been presented for the company. Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No significant judgements or estimates have been made in the preparation of these accounts.

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 charity, and which have not been designated for other purposes. Designated funds are unrestricted funds that have been set aside by the trustees for a specific, but not legally binding, purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	Over the term of the lease
Fixtures, Fittings and Equipment	-	4 years, straight line basis

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited by £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	19,046	19,046	13,631	13,631

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Allotments	1,147	1,147	1,188	1,188
Wedding fee	300	300	5,100	5,100
Revenue from visits	326	326	435	435
Subscriptions	3,080	3,080	2,810	2,810
Coffee shop	823	823	1,395	1,395
Cider sales	1,595	1,595	2,225	2,225
	7,271	7,271	13,153	13,153

7. Fundraising activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	150	150	—	—

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	2,475	2,475	8	8

9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other income	1,250	1,250	—	—

10. Costs of raising donations and charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Direct charitable expenditure	23,440	6,363	29,803

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Direct charitable expenditure	21,519	6,363	27,882

11. Costs of fundraising activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Fundraising expenditure	1,706	1,706	2,089	2,089

12. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period.

The charity does not employ any staff, and it is not possible to quantify the financial benefit obtained from voluntary activities undertaken by the trustees and other volunteers.

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	10,863	10,503

14. Independent examination fees

There was no independent examiners fee for the period

15. Trustee remuneration and expenses

No trustee received any remuneration in respect of their duties as trustees during the year other than reimbursement of expenses incurred on behalf of the charity.

One trustee has claimed expenses through the charity amounting to £3,950. The nature of expenses incurred relate to those required for the charity's operations including gardening expenses, materials and repairs.

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2023	312,716	85,236	397,952
Additions	—	11,849	11,849
	-----	-----	-----
At 31 December 2023	312,716	97,085	409,801
	-----	-----	-----
Depreciation			
At 1 January 2023	107,033	84,451	191,484
Charge for the year	9,243	1,620	10,863
	-----	-----	-----
At 31 December 2023	116,276	86,071	202,347
	-----	-----	-----
Carrying amount			
At 31 December 2023	196,440	11,014	207,454
	-----	-----	-----
At 31 December 2022	205,683	785	206,468
	-----	-----	-----

17. Debtors

	2023 £	2022 £
Other debtors	2,718	—
	-----	---

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	701	701
	-----	---

19. Deferred income

Other creditors includes £667 of deferred income which arises from allotment fees paid in advance.

20. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Unrestricted Fund	176,852	30,192	(25,146)	181,898
	-----	-----	-----	-----
	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
Unrestricted Fund	173,668	26,792	(23,608)	176,852
	-----	-----	-----	-----

Restricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	142,742	—	(6,363)	136,379
	-----	---	-----	-----
	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Fund	149,105	—	(6,363)	142,742
	-----	---	-----	-----

Restricted funds at 31 December 2022 and 31 December 2023 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	71,075	136,379	207,454
Current assets	111,524	—	111,524
Creditors less than 1 year	(701)	—	(701)
	-----	-----	-----
Net assets	181,898	136,379	318,277
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	63,726	142,742	206,468
Current assets	113,827	—	113,827
Creditors less than 1 year	(701)	—	(701)
	-----	-----	-----
Net assets	176,852	142,742	319,594
	-----	-----	-----

Restricted funds at 31 December 2022 and 31 December 2023 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

22. Related parties

During the year £140 was donated to the charity by the trustees.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

ELFORD HALL GARDEN PROJECT

England & Wales - Charity number 1125043

Accounts

COMPANY REGISTRATION NUMBER: 06276519

CHARITY REGISTRATION NUMBER: 1125043

**Elford Hall Garden Project
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022**

DRAFT ACCOUNTS

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Elford Hall Garden Project
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2022

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Elford Hall Garden Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Elford Hall Garden Project
Charity registration number	1125043
Company registration number	06276519
Principal office and registered office	The Gardener's House Elford Hall Garden Church Road Elford Tamworth B79 9BZ Staffordshire

The trustees

Mr G Delderfield	
Mr T B Derenzy Jones	
Mr R M Oakley	
Mr R Thompson	(Retired 14 March 2022)
Mr D G Watton	
Mr C R J Middlemore	(Retired 9 January 2023)
Mr G Cox	(Retired 9 January 2023)
Mrs U C Middlemore	(Retired 9 January 2023)
Mrs H Cox	(Appointed 14 March 2022)
Mr S Clarke	(Appointed 14 March 2022)

Company secretary Mr G Delderfield

Independent examiner Hannah Justice FCA FCCA on behalf of BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Elford Hall Garden Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

Structure, governance and management

The charity is a company limited by guarantee.

The Elford Hall Garden Project trustees are, strictly speaking, directors of the company as the charity is set up as a company limited by guarantee. One third of the trustees retire each year at the AGM by rotation but are eligible for re-election.

Our Trustee Board normally meet once every two months. Our Trustees come from a wide range of backgrounds and bring a wealth of expertise and knowledge to the Project.

The company's governing provisions are set out in its Memorandum and Articles of Association.

Our Patron

The charities patron is Matthew Ellis. Matthew has been an influential supporter of the Project since its inception.

Members

The company does not have shares but instead has members who act as guarantors. Members are known as the Friends of the Walled Garden. The members have each undertaken to contribute up to £10 to the assets of the company in the event of it being wound up during such a time that he or she continues to be a member.

Objectives and activities

The charity was established to take on the task of restoring Elford Hall Garden, a Georgian walled garden in the Staffordshire village of Elford.

Our objectives:

- a. To preserve, restore, repair and maintain for the public benefit Elford Hall Garden including the wall, buildings and the gardener's cottage belonging to the Garden.
- b. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.
- c. To advance education in the rural heritage and historical background of Elford Hall Garden.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Elford Hall Garden Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Achievements and performance

Following the securing of a Heritage Lottery Fund grant in December 2009, and the charity became the official tenant of the garden in January 2010.

The garden, that once contained half a mile of fruit trees, was overgrown and the adjacent Victorian cottage was in a state of disrepair. Nevertheless, the site was not beyond restoration but work was needed, not only to preserve our heritage but also to create an asset for future generations.

This work is being undertaken by a combination of dedicated volunteers and professional contractors with the support of funders, sponsors and members.

During the period work has progressed with some work on the boathouse, the outbuildings and grounds being carried out as well as the general upkeep of the gardens.

The boathouse, originally completed in 1883, provides access to and from the River Tame, whilst at the same time providing a wildlife hide. Other building work was carried within the Garden House, the remaining out-buildings attached to the South Wall, brickwork to cap off the wall to the vine house and the potting shed at the rear of the house.

Financial review

The charities total incoming resources for the period were £26,792 which were generated primarily from donations received from the public and various organisations and fundraising activities organised by volunteers. The total resources expended of the charity were £29,971 and represent the costs incurred to enable the charity to carry out its operations. The charity made a deficit for the period of £3,179.

The terms of the funding govern when an asset is transferred from restricted to unrestricted fund. Each funder is free to determine his own restrictions. The main restriction outstanding at the period end relate to the following funders:

Heritage Lottery Fund - Funds to remain restricted until 9th December 2034 (25 years from offer letter) or until assets are fully depreciated.

Awards for All - Funds to remain restricted until 1st August 2035 (25 years from offer letter) or until assets are fully depreciated.

Plans for future periods

We intend to keep maintaining the garden and the outbuildings relating to it to the highest standard.

Public Benefit

The trustees consider they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Elford Hall Garden Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 December 2022

The trustees' annual report was approved on 30 September 2023 and signed on behalf of the board of trustees by:

Mr D G Watton
Trustee

Elford Hall Garden Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Elford Hall Garden Project

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Elford Hall Garden Project ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Hannah Justice FCA FCCA on behalf of BSN Associates Limited
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

30 September 2023

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	13,631	—	13,631	20,034
Charitable activities	6	13,153	—	13,153	10,253
Investment income	7	8	—	8	5
Total income		<u>26,792</u>	<u>—</u>	<u>26,792</u>	<u>30,292</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	8	21,519	6,363	27,882	24,063
Costs of fundraising activities	9	2,089	—	2,089	1,783
Total expenditure		<u>23,608</u>	<u>6,363</u>	<u>29,971</u>	<u>25,846</u>
Net (expenditure)/income and net movement in funds		<u>3,184</u>	<u>(6,363)</u>	<u>(3,179)</u>	<u>4,446</u>
Reconciliation of funds					
Total funds brought forward		173,668	149,105	322,773	318,327
Total funds carried forward		<u>176,852</u>	<u>142,742</u>	<u>319,594</u>	<u>322,773</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Position
31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		206,468	216,463
Current assets				
Debtors	15	–		3,130
Cash at bank and in hand		113,827		105,702
		113,827		108,832
Creditors: amounts falling due within one year	16	701		2,522
Net current assets			113,126	106,310
Total assets less current liabilities			319,594	322,773
Funds of the charity				
Restricted funds			142,742	149,105
Unrestricted funds			176,852	173,668
Total charity funds	17		319,594	322,773

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2023, and are signed on behalf of the board by:

Mr D G Watton
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Gardener's House Elford Hall Garden, Church Road, Elford, Tamworth, B79 9BZ, Staffordshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity constitutes a public benefit entity as defined in FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

No cash flow statement has been presented for the company.

Disclosures in respect of financial instruments have not been presented.

Consolidation

The entity has taken advantage of the exemption from preparing consolidated financial statements contained in Section 400 of the Companies Act 2006 on the basis that it is a subsidiary undertaking and its immediate parent undertaking is established in England and Wales and prepares group accounts in which it is included.

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements or estimates have been made in the preparation of these accounts.

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 charity, and which have not been designated for other purposes. Designated funds are unrestricted funds that have been set aside by the trustees for a specific, but not legally binding, purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Elford Hall Garden Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	Over the term of the lease
Fixtures, Fittings and Equipment	-	4 years, straight line basis

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited by £10.

Elford Hall Garden Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	13,631	13,631	20,034	20,034

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Allotments	1,188	1,188	1,189	1,189
Wedding fee	5,100	5,100	2,000	2,000
Revenue from visits	435	435	60	60
Subscriptions	2,810	2,810	3,840	3,840
Coffee shop	1,395	1,395	924	924
Calendar sales	–	–	250	250
Cider sales	2,225	2,225	1,990	1,990
	<u>13,153</u>	<u>13,153</u>	<u>10,253</u>	<u>10,253</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	8	8	5	5

8. Costs of raising donations and charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable expenditure	21,519	6,363	27,882

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct charitable expenditure	17,700	6,363	24,063

9. Costs of fundraising activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising expenditure	2,089	2,089	1,783	1,783

Elford Hall Garden Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period.

The charity does not employ any staff, and it is not possible to quantify the financial benefit obtained from voluntary activities undertaken by the trustees and other volunteers.

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>10,503</u>	<u>11,517</u>

12. Independent examination fees

There was no independent examiners fee for the period

13. Trustee remuneration and expenses

No trustee received any remuneration or expenses in respect of their duties as trustees during the year other than reimbursement of expenses incurred on behalf of the charity.

14. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2022	312,716	97,344	410,060
Additions	—	508	508
Disposals	—	(12,616)	(12,616)
At 31 December 2022	<u>312,716</u>	<u>85,236</u>	<u>397,952</u>
Depreciation			
At 1 January 2022	97,790	95,807	193,597
Charge for the year	9,243	1,260	10,503
Transfers	—	(12,616)	(12,616)
At 31 December 2022	<u>107,033</u>	<u>84,451</u>	<u>191,484</u>
Carrying amount			
At 31 December 2022	<u>205,683</u>	<u>785</u>	<u>206,468</u>
At 31 December 2021	<u>214,926</u>	<u>1,537</u>	<u>216,463</u>

15. Debtors

	2022	2021
	£	£
Other debtors	<u>—</u>	<u>3,130</u>

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>701</u>	<u>2,522</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Unrestricted Fund	2 <u>173,668</u>	<u>26,792</u>	<u>(23,608)</u>	<u>176,852</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
Unrestricted Fund	1 <u>162,859</u>	<u>30,292</u>	<u>(19,483)</u>	<u>173,668</u>

Restricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund	2 <u>149,105</u>	<u>–</u>	<u>(6,363)</u>	<u>142,742</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	1 <u>155,468</u>	<u>–</u>	<u>(6,363)</u>	<u>149,105</u>

Restricted funds at 31 December 2021 and 31 December 2022 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

Elford Hall Garden Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	63,726	142,742	206,468
Current assets	113,827	—	113,827
Creditors less than 1 year	(701)	—	(701)
Net assets	<u>176,852</u>	<u>142,742</u>	<u>319,594</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	67,358	149,105	216,463
Current assets	108,832	—	108,832
Creditors less than 1 year	(2,522)	—	(2,522)
Net assets	<u>173,668</u>	<u>149,105</u>	<u>322,773</u>

Restricted funds at 31 December 2021 and 31 December 2022 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

19. Related parties

During the year £180 was donated to the charity by the trustees.

ELFORD HALL GARDEN PROJECT

England & Wales - Charity number 1125043

Accounts

Elford Hall Garden Project
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

Elford Hall Garden Project	
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Elford Hall Garden Project	
Company Limited by Guarantee	
Trustees' Annual Report (Incorporating the Director's Report)	
Year ended 31 December 2021	
The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.	
Reference was made to the following details:	
Registered charity name	Elford Hall Garden Project
Charity registration number	1125043
Company registration number	06276519
Principal office and registered office	The Gardener's House Elford Hall Garden Church Road Elford Tamworth B79 9BZ Staffordshire
The trustees	Mr G Delderfield Mr T B Derency Jones Mr R M Oakley Mr R Thompson (Retired 14 March 2022) Mr D G Watton Mr C R J Middlemore Mrs G Cox Mrs U C Middlemore Mrs H Cox (Appointed 14 March 2022) Mr S Clark (Appointed 14 March 2022)
Company secretary	Mr Gary Delderfield
Independent examiner	Hannah Justice FCA FCCA on behalf of BSN Associates Limited 38 Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

Structure, governance and management
The charity is a company limited by guarantee.
The Elford Hall Garden Project trustees are, strictly speaking, directors of the company as the charity is set up as a company limited by guarantee. One third of the trustees retire each year at the AGM by rotation but are eligible for re-election.
Our Trustee Board normally meet once every two months. Our Trustees come from a wide range of backgrounds and bring a wealth of expertise and knowledge to the Project.
The company's governing provisions are set out in its Memorandum and Articles of Association.

Our Patron
The charities patron is Matthew Ellis. Matthew has been an influential supporter of the Project since its inception.

Members
The company does not have shares but instead has members who act as guarantors. Members are known as the Friends of the Walled Garden. The members have each undertaken to contribute up to £10 to the assets of the company in the event of it being wound up during such a time that he or she continues to be a member.

Objectives and activities
The charity was established to take on the task of restoring Elford Hall Garden, a Georgian walled garden in the Staffordshire village of Elford.
Our objectives:
a. To preserve, restore, repair and maintain for the public benefit Elford Hall Garden including the wall, buildings and the gardener's cottage belonging to the Garden.
b. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.
c. To advance education in the rural heritage and historical background of Elford Hall Garden.
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance
Following the securing of a Heritage Lottery Fund grant in December 2009, and the charity became the official tenant of the garden in January 2010.
The garden, that once contained half a mile of fruit trees, was overgrown and the adjacent Victorian cottage was in a state of disrepair. Nevertheless, the site was not beyond restoration but work was needed, not only to preserve our heritage but also to create an asset for future generations.
This work is being undertaken by a combination of dedicated volunteers and professional contractors with the support of funders, sponsors and members.
During the period work has progressed with some work on the boathouse, the outbuildings and grounds being carried out as well as the general upkeep of the gardens.
The boathouse, originally completed in 1883, provides access to and from the River Tame, whilst at the same time providing a wildlife hide. Other building work was carried within the Garden House, the remaining out-buildings attached to the South Wall, brickwork to cap off the wall to the vine house and the potting shed at the rear of the house.

Financial review
The charities total incoming resources for the period were £30,292 which were generated primarily from donations received from the public and various organisations and fundraising activities organised by volunteers. The total resources expended of the charity were £25,846 and represent the costs incurred to enable the charity to carry out its operations. The charity made a surplus for the period of £4,446.
The terms of the funding govern when an asset is transferred from restricted to unrestricted fund. Each funder is free to determine his own restrictions. The main restriction outstanding at the period end relate to the following funders:
Heritage Lottery Fund - Funds to remain restricted until 9th December 2034 (25 years from offer letter) or until assets are fully depreciated.
Awards for All - Funds to remain restricted until 1st August 2035 (25 years from offer letter) or until assets are fully depreciated.

Plans for future periods
We intend to keep maintaining the garden and the outbuildings relating to it to the highest standard.

Public Benefit
The trustees consider they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.
The trustees' annual report was approved on 26 September 2022 and signed on behalf of the board of trustees by:
Mr D G Watton
Trustee

Elford Hall Garden Project	
Company Limited by Guarantee	
Independent Examiner's Report to the Trustees of Elford Hall Garden Project	
Year ended 31 December 2021	
I report to the trustees on my examination of the financial statements of Elford Hall Garden Project (the charity) for the year ended 31 December 2021.	
Responsibilities and basis of report	
As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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(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 charity as required by section 386 of the 2006 Act; or	
2. the financial statements do not accord with those records; or	
3. the financial statements 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 financial statements 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.	
Hannah Justice FCA FCCA on behalf of BSN Associates Limited Independent Examiner 38 Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG 26 September 2022	

Investment income	7	5	—	5	20
Total income		30,292	—	30,292	25,272
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	8	17,700	6,363	24,063	25,448
Costs of fundraising activities	9	1,783	—	1,783	1,070
Total expenditure		19,483	6,363	25,846	26,518
Net income/(expenditure) and net movement in funds		10,809	(6,363)	4,446	(1,246)
Reconciliation of funds					
Total funds brought forward		162,859	155,468	318,327	319,573
Total funds carried forward		173,668	149,105	322,773	318,327

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Elford Hall Garden Project				
Company Limited by Guarantee				
Statement of Financial Position				
31 December 2021				
	Note	2021 £	2020 £	2020 £
Fixed assets				
Tangible fixed assets	14	216,463	227,387	
Current assets				
Debtors	15	3,130	2,731	
Cash at bank and in hand		105,702	90,825	
		108,832	93,556	
Creditors: amounts falling due within one year	16	2,522	2,616	
Net current assets		106,310	90,940	
Total assets less current liabilities		322,773	318,327	

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Unrestricted funds		173,668	162,859
Total charity funds	17	322,773	318,327

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 475.

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

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

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2022, and are signed on behalf of the board by:

Mr D G Walton
Trustee

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Gardner's House Elford Hall Garden, Church Road, Egham, Tamworth, B79 9BZ, Staffordshire.

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the 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) (Charities SORP (FRS 102)) and the Companies

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements;
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.
These financial statements were approved by the board of trustees and authorised for issue on 26 September 2022, and are signed on behalf of the board by:
Mr D G Watton
Trustee

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2021

1. General information
The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Gardener's House Elford Hall Garden, Church Road, Elford, Tamworth, B79 9BZ, Staffordshire.

2. Statement of compliance
These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies
Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity. The entity constitutes a public benefit entity as defined in FRS102.

Going concern
There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions
The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102: No cash flow statement has been presented for the company. Disclosures in respect of financial instruments have not been presented.

Consolidation
The charity has taken advantage of the exemption from preparing consolidated financial statements contained in Section 400 of the Companies Act 2006 on the basis that it is a subsidiary undertaking and its immediate parent undertaking is established in England and Wales and prepares group accounts in which it is included.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No significant judgements or estimates have been made in the preparation of these accounts.

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 charity, and which have not been designated for other purposes. Designated funds are unrestricted funds that have been set aside by the trustees for a specific, but not legally binding, purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

Incoming resources
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably; - legacy income is recognised when receipt is probable and entitlement is established; - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers; - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unused, in which case it may be regarded as restricted.

Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods; - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities; - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

and is classified under headings of the statement of financial activities to which it relates - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including the support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

6.3.1 Expenditure is classified into expenditure categories reflecting the use of the resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	- Over the term of the lease
Furniture, Fittings and Equipment	- 4 years, straight line basis

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited by £10.

5. Donations and legacies

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2021	£	2020
	£	£	£	£
Donations	20,034	20,034	16,379	16,379

6. Charitable activities				
	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Allotments	1,189	1,189	1,210	1,210
Wedding fee	2,000	2,000	500	500
Revenue from visits	60	60	110	110
Subscriptions	3,840	3,840	3,380	3,380
Coffee shop	924	924	—	—
Calendar sales	250	250	148	148
Cider sales	1,990	1,990	3,525	3,525
	10,253	10,253	8,873	8,873
7. Investment income				
	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	5	5	20	20
8. Costs of raising donations and charitable activities				
	Unrestricted Funds	Restricted Funds	Total Funds 2021	
	£	£	£	
Direct charitable expenditure	17,700	6,363	24,063	

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct charitable expenditure	19,085	6,363	25,448

9. Costs of fundraising activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising expenditure	1,783	1,783	1,070	1,070

10. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period.

The charity does not employ any staff, and it is not possible to quantify the financial benefit obtained from voluntary activities undertaken by the trustees and other volunteers.

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	11,517	13,809

12. Independent examination fees

There was no independent examiners fee for the period

13. Trustee remuneration and expenses

No trustee received any remuneration or expenses in respect of their duties as trustees during the year other than reimbursement of expenses incurred on behalf of the charity.

14. Tangible fixed assets			
	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2021	312,716	96,751	409,467
Additions	—	593	593
At 31 December 2021	312,716	97,344	410,060
Depreciation			
At 1 January 2021	88,575	93,505	182,080
Charge for the year	9,215	2,302	11,517
At 31 December 2021	97,790	95,807	193,597
Carrying amount			
At 31 December 2021	214,926	1,537	216,463
At 31 December 2020	224,141	3,246	227,387
15. Debtors			
		2021	2020
		£	£
Other debtors		3,130	2,731
16. Creditors: amounts falling due within one year			
		2021	2020
		£	£
Other creditors		2,822	2,616

17. Analysis of charitable funds	
Unrestricted funds	
	At 31 December 2021
	£
Unrestricted Fund	162,859
	30,292
	(19,483)
	173,668
	At 31 December 2020
	£
Unrestricted Fund	157,742
	25,272
	(20,155)
	162,859
Restricted funds	
	At 31 December 2021
	£
Restricted Fund	155,468
	—
	(6,363)
	149,105
	At 31 December 2020
	£
Restricted Fund	161,831
	—
	(6,363)
	155,468

Restricted funds at 31 December 2020 and 31 December 2021 are the net book value of assets purchased with the Heritage Lottery grant.
All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
	£	£	£
Tangible fixed assets	67,358	149,105	216,463
Current assets	108,832	—	108,832
Creditors less than 1 year	(2,522)	—	(2,522)
Net assets	173,668	149,105	322,773
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020
	£	£	£
Tangible fixed assets	71,919	155,468	227,387
Current assets	93,556	—	93,556
Creditors less than 1 year	(2,616)	—	(2,616)
Net assets	162,859	155,468	318,327

Restricted funds at 31 December 2020 and 31 December 2021 are the net book value of assets purchased with the Heritage Lottery grant.
All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

19. Related parties
During the year £100 was donated to the charity by the trustees.

ELFORD HALL GARDEN PROJECT

England & Wales - Charity number 1125043

Accounts

COMPANY REGISTRATION NUMBER: 06276519

CHARITY REGISTRATION NUMBER: 1125043

Elford Hall Garden Project
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2020

**Elford Hall Garden Project
Company Limited by Guarantee
Financial Statements**

Year ended 31 December 2020

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Trustees' annual report (incorporating the director's report)	1 to 4	
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Statement of financial activities (including income and expenditure account)		6
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Elford Hall Garden Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020 .

Reference and administrative details

Registered charity name	Elford Hall Garden Project	
Charity registration number		1125043
Company registration number		06276519
Principal office and registered office	The Gardener's House Elford Hall Garden Church Road Elford Tamworth B79 9BZ Staffordshire	

The trustees

Mr G Delderfield
Mr T B Derenzy Jones
Mr R M Oakley
Mr R Thompson
Mr D G Watton
Mr B S Crutchley (Retired 15 July 2020)
Mr C R J Middlemore
Mr G Cox
Mrs U C Middlemore

Company secretary

Mr Gary Delderfield

Independent examiner

Hannah Justice FCA FCCA on behalf of BSN Associates Limited
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Structure, governance and management

The charity is a company limited by guarantee.

The Elford Hall Garden Project trustees are, strictly speaking, directors of the company as the charity is set up as a company limited by guarantee. One third of the trustees retire each year at the AGM by rotation but are eligible for re-election.

Our Trustee Board normally meet once every two months. Our Trustees come from a wide range of backgrounds and bring a wealth of expertise and knowledge to the Project.

The company's governing provisions are set out in its Memorandum and Articles of Association.

Our Patron

The charity's patron is Matthew Ellis, the Police & Crime Commissioner for Staffordshire.

Matthew has been an influential supporter of the Project since its inception.

Members

The company does not have shares but instead has members who act as guarantors. Members are known as the Friends of the Walled Garden. The members have each undertaken to contribute up to £10 to the assets of the company in the event of it being wound up during such a time that he or she continues to be a member.

Objectives and activities

The charity was established to take on the task of restoring Elford Hall Garden, a Georgian walled garden in the Staffordshire village of Elford.

Our objectives:

- a. To preserve, restore, repair and maintain for the public benefit Elford Hall Garden including the wall, buildings and the gardener's cottage belonging to the Garden.
- b. To provide or assist in the provision of facilities for recreation or other leisure time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of the area of benefit without distinction of sex or of political, religious or other opinions.
- c. To advance education in the rural heritage and historical background of Elford Hall Garden.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

Following the securing of a Heritage Lottery Fund grant in December 2009, and the charity became the official tenant of the garden in January 2010.

The garden, that once contained half a mile of fruit trees, was overgrown and the adjacent Victorian cottage was in a state of disrepair. Nevertheless, the site was not beyond restoration but work was needed, not only to preserve our heritage but also to create an asset for future generations.

This work is being undertaken by a combination of dedicated volunteers and professional contractors with the support of funders, sponsors and members.

During the period work has progressed with some work on the boathouse, the outbuildings and grounds being carried out as well as the general upkeep of the gardens.

The boathouse, originally completed in 1883, provides access to and from the River Tame, whilst at the same time providing a wildlife hide. Other building work was carried within the Garden House, the remaining out-buildings attached to the South Wall, brickwork to cap off the wall to the vine house and the potting shed at the rear of the house.

Financial review

The charities total incoming resources for the period were £25,272 which were generated primarily from donations received from the public and various organisations and fundraising activities organised by volunteers. The total resources expended of the charity were £26,518 and represent the costs incurred to enable the charity to carry out its operations. The charity made a deficit for the period of £1,246.

The terms of the funding govern when an asset is transferred from restricted to unrestricted fund. Each funder is free to determine his own restrictions. The main restriction outstanding at the period end relate to the following funders:

Heritage Lottery Fund - Funds to remain restricted until 9th December 2034 (25 years from offer letter) or until assets are fully depreciated.

Awards for All - Funds to remain restricted until 1st August 2035 (25 years from offer letter) or until assets are fully depreciated.

Plans for future periods

We intend to keep maintaining the garden and the outbuildings relating to it to the highest standard.

Public Benefit

The trustees consider they have complied with the duty of Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The charity provides grants for the public benefit which support the work, growth and development of organisations that meet its policies.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 September 2021 and signed on behalf of the board of trustees by:
Mr D G Watton
Trustee

Elford Hall Garden Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Elford Hall Garden Project

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Elford Hall Garden Project ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Hannah Justice FCA FCCA on behalf of BSN Associates Limited Independent Examiner

3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG

29 September 2021

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2020

		2020			2019
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	16,379	—	16,379	16,344
Charitable activities	6	8,873	—	8,873	10,259
Fundraising activities	7	—	—	—	1,727
Investment income	8	20	—	20	—
Total income		25,272	—	25,272	28,330
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	9	19,085	6,363	25,448	31,655
Costs of fundraising activities	10	1,070	—	1,070	1,808
Total expenditure		20,155	6,363	26,518	33,463
Net expenditure and net movement in funds					
		5,117	(6,363)	(1,246)	(5,133)
Reconciliation of funds					
Total funds brought forward		157,742	161,831	319,573	324,707
Total funds carried forward		162,859	155,468	318,327	319,573

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Position**

31 December 2020

		2020	2019
	Note	£	£
Fixed assets			
Tangible fixed assets	15	227,387	240,766
Current assets			
Debtors	16	2,731	486
Cash at bank and in hand		90,825	80,619
		-----	-----
		93,556	81,105
Creditors: amounts falling due within one year	17	2,616	2,297
		-----	-----
Net current assets		90,940	78,808
		-----	-----
Total assets less current liabilities		318,327	319,574
		-----	-----
Funds of the charity			
Restricted funds		155,468	161,831
Unrestricted funds		162,859	157,742
		-----	-----
Total charity funds	18	318,327	319,573
		-----	-----

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

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

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2021 , and are signed on behalf of the board by:

Mr D G Watton

Trustee

Elford Hall Garden Project
Company Limited by Guarantee
Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Gardener's House Elford Hall Garden, Church Road, Elford, Tamworth, B79 9BZ, Staffordshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity. The entity constitutes a public benefit entity as defined in FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102: No cash flow statement has been presented for the company. Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. No significant judgements or estimates have been made in the preparation of these accounts.

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 charity, and which have not been designated for other purposes. Designated funds are unrestricted funds that have been set aside by the trustees for a specific, but not legally binding, purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	Over the term of the lease
Fixtures, Fittings and Equipment	-	4 years, straight line basis

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited by £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	16,379	16,379	16,344	16,344

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Allotments	1,210	1,210	616	616
Wedding fee	500	500	1,325	1,325
Revenue from visits	110	110	2,950	2,950
Subscriptions	3,380	3,380	2,940	2,940
Calendar sales	148	148	625	625
Cider sales	3,525	3,525	1,803	1,803
	8,873	8,873	10,259	10,259

7. Fundraising activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	—	—	1,727	1,727

8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	20	20	—	—
	---	---	---	---

9. Costs of raising donations and charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Direct charitable expenditure	19,085	6,363	25,448
	----	----	----

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Direct charitable expenditure	25,293	6,363	31,655
	----	----	----

10. Costs of fundraising activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising expenditure	1,070	1,070	1,808	1,808
	---	---	---	---

11. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period. The charity does not employ any staff, and it is not possible to quantify the financial benefit obtained from voluntary activities undertaken by the trustees and other volunteers.

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	13,809	14,656
	-----	-----

13. Independent examination fees

There was no independent examiners fee for the period

14. Trustee remuneration and expenses

No trustee received any remuneration or expenses in respect of their duties as trustees during the year other than reimbursement of expenses incurred on behalf of the charity.

15. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2020	312,716	96,321	409,037
Additions	—	430	430
	----	----	----
At 31 December 2020	312,716	96,751	409,467
	----	----	----
Depreciation			
At 1 January 2020	79,354	88,917	168,271
Charge for the year	9,221	4,588	13,809
	-----	-----	-----
At 31 December 2020	88,575	93,505	182,080
	-----	-----	-----
Carrying amount			
At 31 December 2020	224,141	3,246	227,387
	-----	-----	-----
At 31 December 2019	233,362	7,404	240,766
	-----	-----	-----

16. Debtors

	2020 £	2019 £
Other debtors	2,731	486
	-----	----

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	2,616	2,297
	-----	-----

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Unrestricted Fund	157,742	25,272	(20,155)	162,859
	----	----	----	----

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Unrestricted Fund	156,513	28,330	(27,101)	157,742
	----	----	----	-----

Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Fund	161,831	—	(6,363)	155,468
	----	----	----	----

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Restricted Fund	168,194	—	(6,363)	161,831
	----	----	----	-----

Restricted funds at 31 December 2018 and 31 December 2019 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	71,919	155,468	227,387
Current assets	93,556	—	93,556
Creditors less than 1 year	(2,616)	—	(2,616)
Net assets	162,859	155,468	318,327
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	78,935	161,831	240,766
Current assets	81,107	—	81,107
Creditors less than 1 year	(2,299)	—	(2,299)
Net assets	157,743	161,831	319,574

Restricted funds at 31 December 2019 and 31 December 2020 are the net book value of assets purchased with the Heritage Lottery grant.

All income during the period was unrestricted. The only restricted expenses incurred during the period relate to the depreciation of the restricted assets

20. Related parties

During the year £282 was donated to the charity by the trustees.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.