COMPANY REGISTRATION NUMBER: 06276519
CHARITY REGISTRATION NUMBER: 1129043

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

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

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 and administrative details

Charity name	Elford Hall Garden Project	
Charity registration number		1129043
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 Debberfield	
Mr T B Clemmey Jones	
Mr R M Oakley	
Mrs S Richardson	(Retired 14 March 2022)
Mr D G Walton	
Mr C R J Middlemore	
Mr G Cox	
Mrs U C Middlemore	
Mrs H Cox	(Appointed 14 March 2022)
Mr S Clarke	(Appointed 14 March 2022)

Company secretary	Mr Gary Debberfield
Independent examiner	Hannah Justice FCA FCCA on behalf of BSN Associates Limited 2B 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. The trustees are also the members of the company and are listed on page one for reference.

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

Our Patron 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 race 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. Restoration of the garden 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 restoration of the cottage.

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 the wall in the rose house and the potting shed at the rear of the house.

Financial review

The charity has strong income resources for the period were £36,292 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 £29,846 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 funds. Each funder is free to determine his own terms and conditions. The following restrictions apply to the funds held by the charity:

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

The charity is currently 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 trustee by:

Mr D G Walton
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(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 accounts 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
2B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG
26 September 2022

Elford Hall Garden Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	20,034	–	**20,034**	16,379
Charitable activities	6	16,253	–	**16,253**	8,873
Investment income	7	5	–	**5**	20
Total income		36,292	–	**36,292**	25,272
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and charitable activities	8	17,700	6,363	**24,063**	25,446
Costs of fundraising activities	9	1,783	–	**1,783**	1,070
Total expenditure		19,483	6,363	**25,846**	26,516
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 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	14		**216,463**		227,367
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
Funds of the charity					
Restricted funds			**149,105**		155,468
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.

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 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 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 Republic of Ireland', and with 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

These financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at 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.

Exemption from preparing consolidated financial statements

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.

Group accounts

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.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management is 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 donors or which have been raised by 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 resources will be received and the amount can be measured reliably. This is normally upon receipt of cash or notification of entitlement. The 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 the amount can be measured reliably and is normally upon notification by the executors. - Gifts in kind are recognised at fair value, or where no 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 volunteers. - Investment income is recognised on a receivable basis. - Income from charitable activities is recognised as the service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and received in advance, 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 reported as part of the expenditure to which it relates. Costs of generating funds includes costs incurred in attracting voluntary income and of 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.

Allocation of support costs and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake it. Governance costs are those incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements. Support costs and governance 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 made 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. Liability of guarantee

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

5. Donations and legacies

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

6. Charitable activities

	Unrestricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Allotments	1,186	**1,186**	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	624	**624**	–	–
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 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	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 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	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	**11,017**	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	**2,522**	2,616

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Unrestricted Fund	162,859	30,292	(19,483)	**173,668**
	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Unrestricted Fund	157,742	25,272	(20,155)	162,859

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	155,468	–	(6,363)	**149,105**
	At 1 January 2020 £	Income £	Expenditure £	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 2021 £	Restricted Funds 2021 £	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 2020 £	Restricted Funds 2020 £	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 £Nil was donated to the charity by the trustees.