

ERLAS VICTORIAN WALLED GARDEN

England & Wales · Charity number 1131830

Details

Status Registered

Legal form Charitable company

Company number [06732314](#)

Registered 2009-09-25

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

Contact

Address Erlas Victorian Walled Garden
Bryn Estyn Road
Wrexham
LL13 9TY

Phone 01978265058

Email info@erlas.org

Website www.erlas.org

Activities

Objects: 1) TO PROMOTE AND PROTECT THE HEALTH OR PEOPLE WITH DISABILITIES BY PROVIDING MEANINGFUL DAYTIME ACTIVITY, EDUCATION AND WORK EXPERIENCE IN HORTICULTURE AND AS A CONSEQUENCE OF THIS ENABLE THEM TO OBTAIN LIFE SKILLS SO THAT SUCH PERSONS CAN DEVELOP THEIR PHYSICAL AND MENTAL CAPACITIES AND GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY THUS IMPROVING THEIR QUALITY OF LIFE; AND2) TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT THROUGH THE MAINTENANCE OF ERLAS VICTORIAN WALLED GARDEN FOR THE EDUCATION AND ENJOYMENT OF THE PUBLIC.

Activities: The project will provide a safe, caring and supportive environment, for up to 25 beneficiaries, who will be encouraged to participate in a range of activities which will help to maintain, and bring about an improvement in their mental and physical abilities. They will gain skills and develop good working practices which will help them should they wish to move onto more formal employment

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** People With Disabilities

Geography

- **Area of benefit:** UNDEFINED.
- Flintshire
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£602,820	£450,050	£639,002	16
2024-03-31	£375,744	£298,613	-	-
2023-03-31	£186,338	£238,956	-	-
2022-03-31	£222,443	£188,825	-	-
2021-03-31	£198,526	£108,917	-	-

Trustees

Name	Role	Appointed
Dr Stanley Victor Moore	Chair	
Andrew Parry		2017-12-01
Helen Dawn Hughes		2016-06-30
MICHAEL JOHN MEADOWS		
Robert Ian Gow		2019-05-30
Rosemary Isabella Birch		2018-06-07
Stephan Graham Williams		2019-07-25

ERLAS VICTORIAN WALLED GARDEN

England & Wales - Charity number 1131830

Accounts

Registered number: 06732314
Charity number: 1131830

ERLAS VICTORIAN WALLED GARDEN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Dr S V Moore, Chair R Gow, Vice Chair R Lewis, Vice Chair M Meadows, Treasurer R Birch B Forehead (resigned 31 July 2025) H Hughes J Mason (appointed 30 May 2024) A Parry S Williams
Company registered number	06732314
Charity registered number	1131830
Registered office	Bryn Estyn Road Wrexham LL13 9TY
Charity Lead Officer	S Taylor
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chairman presents his statement for the year.

Chair's Report April 2024 - March 2025

As you will see in the Annual Report, 2024/25 has been a very exciting year for the Garden. Our lease from Wrexham County Borough Council (WCBC) has been significantly increased, as well as our operational footprint, thanks to the hard work and determination of our Charity Lead Officer Sorrel Taylor, now Chief Executive Officer (CEO). This means we are now a more important provider of Adult Disability Services (ADS) because we have more space to expand the services we already provide but also we can diversify to other ADS areas. This new possible growth has already begun and/or is under discussion with the appropriate authorities, aided by the large grants secured by our CEO and our Funding Officer from Shared Prosperity and Multiply Funds, as well as elsewhere.

The garden itself remains in very good health, has grown and has been recognised and financially supported by various national bodies. Our main woodland is now part of the Welsh National Forest and is under important development funded by the Welsh Government and the National Lottery and we contributed to (WCBC) becoming Gold Medal winners in the Wales in Bloom competition. Our flowers, vegetables and confetti continue to sell well to our local community who, we are pleased to report, visit the garden in increasing numbers to both walk around and buy refreshments. Amongst other things, we aim to be a key "lung" and visitor destination of Wrexham and the wider Community over the coming years.

With regard to Community involvement, this is a two-way street. The more we engage with them the more help we receive. Education services have always been a core provision for our beneficiaries but during the year we broadened this out to external groups and individuals, including garden-related courses and a woodland skills course. We continue to engage with schools and local universities, the latter sending students for practical training with our beneficiaries. Never forgetting, of course, our growing loyal band of volunteers without whom we would not be able to operate efficiently, if at all. These include many individuals and Corporate groups from local business, industry and government departments.

Last but not least I would like to pay tribute to our dedicated staff, full and part time, who above all focus on the health and well-being of our beneficiaries, keeping them interested, occupied and developing a lasting sense of self-worth all in a happy family atmosphere. Included in the part-time staff, of course, I include our equally dedicated Trustees who meet regularly and work together happily along with Staff to make Erlas Victorian Walled Garden the success story it has become over the years.

Dr Stan Moore

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Achievements and performance

a. Introduction

The highlight of the year 2024-25 undoubtedly was the granting of a 99-year lease on the site by Wrexham County Borough Council. This followed ten years or more of lobbying by members of the Board and others. But the final success is down to the hard work and determination of the Charity Lead Officer, Sorrel Taylor. Her constant pressure on members and officers of the council paid off with the award of a lease not only on the charity's existing footprint but also on other adjoining properties forming part of the old manor house estate.

This extended footprint means the charity can now occupy the old Principal's House and the building variously known as the Log Cabin or the Swiss Cottage, together with the adjacent land and structures including polytunnels and woodland areas.

The larger charity is now able to offer its services to bigger and wider set of clients. More places are now available for our existing beneficiaries and new services can be offered to meet the needs of different groups.

Considerable work is still needed on the newly obtained property to make them suitable for everyday use, but many of our volunteers are hard at work restoring the property and making it ready to bring into operation.

One consequence of the new layout of the garden and the Council's plans for the rest of the property is that the entrance to the garden needs to be moved. Planning permission was sought and obtained to move the entrance from outside the Ty Dewr building to a location further down Bryn Estyn Lane to the western-most side of the garden where a new car park will be built.

Another major feature of the year, and one following on from 2023-24, has been its continuing financial strength due to grants obtained under the Shared Prosperity Fund and Multiply scheme. Total grants under these schemes amounted to just under half a million pounds. This allowed the charity to expand its services to new beneficiaries and prepare for the considerable work resulting from acquiring its new facilities.

An additional grant of just under £100,000 came from The Woodland Improvement Grant (TWIG) funded by the National Lottery Heritage Fund in partnership with the Welsh Government. This allowed Erlas to become part of the National Forest for Wales and the garden was included in a publicity film by the National Forest. Work on the development of the forest was delayed until the new lease was obtained, but has now commenced and is on schedule.

This added to the success of the garden in the Wales in Bloom competition. Erlas was awarded "Outstanding" status in the "It's My Neighbourhood" category and was an integral part of Wrexham's winning the Gold award overall in Wales. Ceremonies to mark these successes were held at the garden and elsewhere with dignitaries from the local authority and organising bodies attending.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

The increase in beneficiary numbers necessitated an increase in staff at the garden and new garden support workers have been employed to work with our beneficiaries.

Corporate Volunteers

The garden continues to attract a wide range of visitors, both corporate and individuals. Corporate volunteers are individuals or groups whose employer supports them to undertake volunteering time in charities or not for profit organisations. Among the corporate volunteers this year were employees from Network Rail, Kellogg's and the Department of Work and Pensions and Llais y Goedwig.

The garden is particularly grateful to the Ministry of Justice for its continued and outstanding support for the garden through the Community Payback Scheme.

Estates Developments

As mentioned earlier considerable work has taken place at the garden on the newly acquired buildings transferred to the charity under the new lease and on the start of the major development of the woodlands. However, the year also saw the completion of the Nature Den funded through a Landfill Grant and a new framed structure outside T? Paned, which provides a relaxed place to enjoy a cup of tea while overlooking the beauty of the east garden. This facility, together with the garden's famous cakes, proved highly popular during the various open days held throughout the year.

Emergency work was undertaken to repair a wall within the east garden close to the greenhouse. This work was funded through SPF funds and from the charity's existing funds.

Wrexham Council funded the development of a sensory garden which has proved highly popular with the garden's new dementia group.

Sadly, the garden suffered a major loss with the death of Ian Macinnes, one of the charity's former directors and its leading figure in the development and maintenance of the estate. Ian's legacy in the garden will live on, but his presence and wise counsel will be sadly missed.

Education Programmes

Although the provision of educational services has always been an important part of the charity's provision for existing beneficiaries, the year 2024-25 saw a significant increase in the educational provision for external groups and individuals.

Initially funded under the Laura Ashley Trust a new series of gardening related courses were developed and offered to the wider community. The portfolio of courses has developed over the year and now include a Woodland Skills Course.

A request for an independent living / life skills course was put on hold until the newly acquired buildings were brought fully into operation.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities

a. Policies and objectives

The Erlas Victorian Walled Garden is a company limited by guarantee and is a registered charity.

The objectives of the charity are as follows:

To promote and protect the health of people with disabilities by providing meaningful daytime, education and work experience in horticulture and as a consequence of this, enable them to obtain life skills so that persons can develop their physical and mental capabilities and grow to full maturity as individuals and members of society, thus improving their quality of life; and to promote the conservation, protection and improvement of the physical and natural environment through the maintenance of Erlas Victorian Walled Garden for the education and enjoyment of the public"

To achieve these objectives the charity undertakes a number of activities, including:

- Providing work experience in the garden and associated activities for service users
- Providing a variety of educational programmes for service users
- Providing opportunities for service users to come into contact with members of the public thereby gaining confidence and personal growth
- Providing a safe, secure and calm environment for service users
- Developing and implementing individual care plans for service users in consultation with funders and social care authorities
- Developing and maintaining a Victorian walled garden, preserving its heritage and promoting its continued contribution to communities within Wrexham and neighbouring counties

In shaping our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefit.

The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the fees and charges, the trustees give careful consideration to the costs of delivering services, with particular regard being paid to the level of support needed for each individual beneficiary. The charity is also aware of the level of privately funded beneficiaries and the need to ensure that charges are reasonable for such funders.

Erlas Victorian Walled Garden has put into words its core belief and the reason for its existence. In addition, the charity's vision and mission are as follows:

- **Mission**
At Erlas Victorian Walled Garden we provide meaningful daytime activity, education and work experience in our socially inclusive, productive and therapeutic garden environment for adults with additional needs, from North East Wales, Cheshire and Shropshire.
- **Vision**
In 10 years' time Erlas Victorian Walled Garden will be a sustainable, inclusive and supportive community for people with a wide range of disabilities centred on a successful horticulturally-based community resource and visitor destination.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities (continued)

b. Beneficiaries

Over the past year the charity has been able to expand the number of beneficiaries to whom it provides a valuable service.

Our aim was, and continues to be, the provision of an excellent service in a garden which offers a multitude of meaningful roles and experiences. Where beneficiaries can feel that their skills, knowledge and work make a difference and that this process, in term, develops them as people.

With many of the features and advantages of employment, but in a supportive, structured and safe environment. These include working in a team and as an individual, developing new skills which will be of use in their daily lives, participating in how the garden develops and setting out specific and achievable goals and objectives.

c. Volunteers

We follow a detailed volunteer recruitment process so that we are able to ensure that we can meet the needs and interests of our volunteers and make the best use of the wealth of expertise and experience that they have to offer.

d. Community Groups

We always believe that Erlas Victorian Walled Garden is a community asset. As such we warmly welcome visits by community groups such as the girl guides, brownies, schools and other educational organisations such as Coleg Cambria, Wrexham University and Chester University.

e. Governance

J Mason was appointed as a Trustee during the year 2024-25, and B Forehead retired post year end.

The Board continues to meet at least every two months, with additional meetings as and when needed – for example to approve the terms of the new lease. The Finance and General Purposes Committee meets monthly. The meetings of the Estates Committee have now been rearranged so that they immediately follow meetings of the FGP. This has led to a change on the agenda of the FGP.

Monthly meetings are also held between the Charity Lead Officer and the Chairs of the charity and the FGP with regular reports going to the FGP.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The charity's policy is to hold a reserve sufficient to allow it to run for a period of six months following any decision made by the board to close the charity. Currently the charity's aim is to hold a reserve of £50,000.

Free reserves stand at £291,769 (2024: £176,936), calculated as the unrestricted funds, less unrestricted fixed assets and the designated funds. Total assets stand at £639,002 (2024: £486,232).

Structure, governance and management

a. Constitution

Erlas Victorian Walled Garden is a charitable company limited by guarantee, formed on the 24th October 2008 and registered as a charity on 24th October 2008 and registered in England and Wales. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee under the requirements.

The directors who have served during the year and since the year end are set out on page 1. Directors are appointed by a resolution of the Management Committee passed at a special meeting.

c. Organisational structure and decision-making policies

The directors are legally responsible for the overall management and control of the charity. They hold at least one ordinary meeting each year.

d. Policies adopted for the induction and training of Trustees

On appointment, a newly elected director/trustee must as a minimum, read and accept the Constitution of The Erlas Victorian Walled Garden and read, understand and accept the duties and responsibilities of a director/trustee as outlined in the Charity Commission booklets CC3-The Essential Trustee: what you need to know, and CC3 (a): Responsibilities of Charity Trustees.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Plans for future periods

Over the past 18 months to two years the charity has received significant grant funding. This has all been associated with specific projects and include money from TWIG (the Woodland Investment Grant) to develop woodlands around Erlas as part of the Welsh Government's National Forest of Wales project. This includes planting trees and making a suitable accessible trail through the woodlands as well as constructing a wooden roundhouse for forest-based activities. Other grants such as the SPF and Multiply were obtained in order to allow the charity to commence work on restoring the new properties it has taken over and adapting them for the charity's use. The charity has a detailed development plan for the new properties now called Oak Cottage and the Woodland Cabin, funded by the money from these grants. This development work is scheduled to take two to three years.

Other plans are being developed for further work on the buildings at the garden and the charity has already started raising funds to finance these developments.

Statement of Trustees' responsibilities

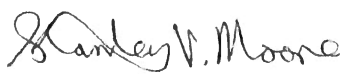
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



.....
Dr S V Moore
(Chair of Trustees)

Date: 16 December 2025

**ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)**

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

Independent Examiner's Report to the Trustees of Erlas Victorian Walled Garden ('the Charitable Company')

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable 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 Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Independent Examiner's Statement

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

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

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

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

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

Signed: *Jane Tweedie*

Dated: *16 December 2025*

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	12,668	412,150	424,818	217,850
Charitable activities	4	158,478	-	158,478	142,552
Other trading activities	5	16,308	-	16,308	13,630
Investments	6	3,216	-	3,216	1,712
Total income		190,670	412,150	602,820	375,744
Expenditure on:					
Charitable activities	7	61,366	388,684	450,050	298,613
Total expenditure		61,366	388,684	450,050	298,613
Net movement in funds		129,304	23,466	152,770	77,131
Reconciliation of funds:					
Total funds brought forward		455,506	30,726	486,232	409,101
Net movement in funds		129,304	23,466	152,770	77,131
Total funds carried forward		584,810	54,192	639,002	486,232

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

The notes on pages 14 to 28 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06732314

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	232,041	217,570
		232,041	217,570
Current assets			
Debtors	13	43,870	62,328
Cash at bank and in hand		374,984	216,409
		418,854	278,737
Current liabilities			
Creditors: amounts falling due within one year	14	(11,893)	(10,075)
Net current assets		406,961	268,662
Total net assets		639,002	486,232
Charity funds			
Restricted funds	15	54,192	30,726
Unrestricted funds	15	584,810	455,506
Total funds		639,002	486,232

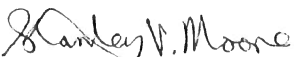
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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


.....
Dr S V Moore
(Chair of Trustees)

Date: 16 December 2025

The notes on pages 14 to 28 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities	184,149	23,039
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	3,216	1,712
Purchase of tangible fixed assets	(28,790)	(12,445)
	<hr/>	<hr/>
Net cash used in investing activities	(25,574)	(10,733)
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	158,575	12,306
Cash and cash equivalents at the beginning of the year	216,409	204,103
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	374,984	216,409
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 28 form part of these financial statements

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

1. General information

The charitable company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Government grants

Government grants that are not subject to performance-related conditions are credited to the Statement of Financial Activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2% on cost
Plant and machinery	-	20% on cost
Computer equipment	-	20% on cost

2.7 Debtors

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

2.8 Cash at bank and in hand

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.12 Pensions

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

2.13 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	1,427	-	1,427	3,818
Grants	-	49,800	49,800	67,535
Government grants	7,995	362,350	370,345	146,348
Similar incoming resources	3,246	-	3,246	149
	<u>12,668</u>	<u>412,150</u>	<u>424,818</u>	<u>217,850</u>
<i>Total 2024</i>	<u>6,771</u>	<u>211,079</u>	<u>217,850</u>	

Government grants received during the year comprise of £134,927 from Gwynedd County Council, £227,433 from Wrexham County Borough Council and £7,995 from WCVA.

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Service fee income from charitable activities	158,478	158,478	142,552
	<u>158,478</u>	<u>158,478</u>	<u>142,552</u>
<i>Total 2024</i>	<u>142,552</u>	<u>142,552</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising income	16,308	16,308	13,630
<i>Total 2024</i>	<u>13,630</u>	<u>13,630</u>	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest from bank	3,216	3,216	1,712
<i>Total 2024</i>	<u>1,712</u>	<u>1,712</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	61,366	388,684	450,050	298,613
<i>Total 2024</i>	<u>85,057</u>	<u>213,556</u>	<u>298,613</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	374,074	75,976	450,050	298,613
<i>Total 2024</i>	<u>258,126</u>	<u>40,487</u>	<u>298,613</u>	

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	343,800	343,800	232,712
Rent	1,815	1,815	1,675
Repairs and Renewals	9,088	9,088	17,777
Cleaning	1,436	1,436	656
Education	4,117	4,117	5,306
Gardening	13,818	13,818	-
	<u>374,074</u>	<u>374,074</u>	<u>258,126</u>
<i>Total 2024</i>	<u>258,126</u>	<u>258,126</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Depreciation	14,318	14,318	11,276
Office costs	9,065	9,065	3,900
Insurance	3,554	3,554	3,407
General expenses	5,309	5,309	8,175
Travel	48	48	75
IT costs	1,018	1,018	2,587
Bank fees	60	60	76
Light, power and heating	9,703	9,703	3,115
Payroll costs	2,182	2,182	1,153
Estates	19,093	19,093	-
Training	-	-	72
Professional fees	4,133	4,133	3,303
Marketing	-	-	112
Uniform	4,349	4,349	-
Governance costs	3,144	3,144	3,236
	<u>75,976</u>	<u>75,976</u>	<u>40,487</u>
<i>Total 2024</i>	<u>40,487</u>	<u>40,487</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,772 (2024 - £2,664).

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

10. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	317,142	<i>218,325</i>
Social security costs	21,120	<i>10,944</i>
Contribution to defined contribution pension schemes	5,538	<i>3,443</i>
	343,800	<i>232,712</i>

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

	2025	<i>2024</i>
	No.	No.
	16	<i>12</i>

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

Key management personnel benefits paid for the year amounted to £61,017 (2023: £47,222). This includes gross salary, employers NI contributions and employers pension costs.

11. Trustees' remuneration and expenses

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	247,292	52,557	12,584	312,433
Additions	14,961	12,630	1,199	28,790
At 31 March 2025	<u>262,253</u>	<u>65,187</u>	<u>13,783</u>	<u>341,223</u>
Depreciation				
At 1 April 2024	46,568	37,531	10,765	94,864
Charge for the year	5,244	7,479	1,595	14,318
At 31 March 2025	<u>51,812</u>	<u>45,010</u>	<u>12,360</u>	<u>109,182</u>
Net book value				
At 31 March 2025	<u>210,441</u>	<u>20,177</u>	<u>1,423</u>	<u>232,041</u>
At 31 March 2024	<u>200,724</u>	<u>15,026</u>	<u>1,819</u>	<u>217,569</u>

ERLAS VICTORIAN WALLED GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	6,087	10,028
Prepayments and accrued income	21,417	-
Grants receivable	16,366	52,300
	43,870	62,328

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,275	2,488
Other tax & social security	6,594	4,815
Accruals and deferred income	3,024	2,772
	11,893	10,075

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Contingency Fund	11,000	-	-	11,000
Closure Fund	50,000	-	-	50,000
	<u>61,000</u>	<u>-</u>	<u>-</u>	<u>61,000</u>
General funds				
General Funds	394,506	190,670	(61,366)	523,810
	<u>455,506</u>	<u>190,670</u>	<u>(61,366)</u>	<u>584,810</u>
Restricted funds				
Core and Lease	5,000	-	(5,000)	-
Erlas Projects	25,726	412,150	(383,684)	54,192
	<u>30,726</u>	<u>412,150</u>	<u>(388,684)</u>	<u>54,192</u>
Total of funds	<u><u>486,232</u></u>	<u><u>602,820</u></u>	<u><u>(450,050)</u></u>	<u><u>639,002</u></u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 March 2024</i> £
Unrestricted funds				
Designated funds				
Contingency Fund	11,000	-	-	11,000
Closure Fund	50,000	-	-	50,000
	<u>61,000</u>	<u>-</u>	<u>-</u>	<u>61,000</u>
General funds				
General Funds	314,898	164,665	(85,057)	394,506
	<u>375,898</u>	<u>164,665</u>	<u>(85,057)</u>	<u>455,506</u>
Total Unrestricted funds				
Restricted funds				
Core and Lease	5,000	-	-	5,000
Erlas Projects	13,204	146,348	(159,552)	-
Garden and Greenhouse	8,389	44,731	(27,394)	25,726
Outdoor activities	1,000	-	(1,000)	-
Salaries only	5,610	20,000	(25,610)	-
	<u>33,203</u>	<u>211,079</u>	<u>(213,556)</u>	<u>30,726</u>
	<u>409,101</u>	<u>375,744</u>	<u>(298,613)</u>	<u>486,232</u>
Total of funds				

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Designated funds consist of:

Closure Fund - Monies covering approximately 6 months of operating costs to allow the Charity to wind down its business were the need to arise.

Contingency Fund - to ensure the charity can still function effectively following the housing development and related impact on Erlas Victorian Walled Garden grounds.

Restricted funds consist of:

Core and Lease - Funds for expenditure relating to the lease and covering some of the core costs of running the Charity.

Erlas Projects - Funds for a variety of projects at Erlas such as the Legacy garden and education courses.

Garden and Greenhouse - Funds to be spent on maintenance and improvements in the outdoor area at Erlas.

Outdoor Activities - To support the various outdoor activities that take place at Erlas.

Salaries only - Funds to support the costs of employees involved in running the charity and the premises.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	232,041	-	232,041
Current assets	364,662	54,192	418,854
Creditors due within one year	(11,893)	-	(11,893)
Total	584,810	54,192	639,002

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	217,570	-	217,570
Current assets	248,011	30,726	278,737
Creditors due within one year	(10,075)	-	(10,075)
Total	<u>455,506</u>	<u>30,726</u>	<u>486,232</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	<u>152,770</u>	<u>77,131</u>
Adjustments for:		
Depreciation charges	14,319	11,276
Dividends, interests and rents from investments	(3,216)	(1,712)
Decrease/(increase) in debtors	18,458	(61,848)
Increase/(decrease) in creditors	1,818	(1,808)
Net cash provided by operating activities	<u>184,149</u>	<u>23,039</u>

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>374,984</u>	<u>216,409</u>
Total cash and cash equivalents	<u>374,984</u>	<u>216,409</u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

19. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	216,409	158,575	374,984
	216,409	158,575	374,984
	216,409	158,575	374,984

20. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,538 (2024 - £3,443). This amount was fully paid within the year.

21. Operating lease commitments

At 31 March 2025 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	1,675	-
Later than 1 year and not later than 5 years	6,700	-
	8,375	-
	8,375	-

22. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2025.

ERLAS VICTORIAN WALLED GARDEN

England & Wales - Charity number 1131830

Accounts

Registered number: 06732314
Charity number: 1131830

ERLAS VICTORIAN WALLED GARDEN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Trustees	Dr S V Moore, Chair R Gow, Vice Chair R Lewis, Vice Chair M Meadows, Treasurer R Birch R Evans (deceased 20 August 2023) B Forehead H Hughes I Macinnes (resigned 30 November 2023) J Mason (appointed 30 May 2024) A Parry S Williams
Company registered number	06732314
Charity registered number	1131830
Registered office	Bryn Estyn Road Wrexham LL13 9TY
Charity Lead Officer	S Taylor
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

The chairman presents his statement for the year.

Chair's Report April 2023 - March 2024

This year the charity has benefitted from a number of significant grants to support its work. This has allowed the charity to concentrate on developing its facilities through a number of essential capital projects and to increase the number of staff allowing a growth in the number of beneficiaries we are able to accommodate. It is right therefore that I express on behalf of the charity our great thanks to Sorrel and her team who worked extremely hard both to secure this funding and to ensure that the often rather stringent administrative requirements that accompany such large grants were adhered to.

One clear sign of the success of the charity is the increasing number and popularity of public events held at the garden. Our open days have attracted more visitors than ever before, many coming to the garden for the first time. I find it particularly gratifying when I hear families including young children saying, as they leave the garden, how wonderful the place is and how much they have enjoyed their visit.

The garden itself has seen some significant physical developments over the year, such as the new nature den, with many more exciting projects to come. I am particularly looking forward to the developments that will come as part of Erlas's membership of the National Forest of Wales, a position which opens up possibilities of further funding.

We have had our share of sad news as well. One great loss this year was the sad passing of our friend and colleague Ray Evans. Ray had been a volunteer for many years at the garden before joining the board. He was an extremely useful man to have around and could turn his hand to anything, saving the charity many thousands of pounds. We relied hugely on Ray as we do all our other volunteers and staff. Together we are able to make Erlas a truly peaceful and rewarding place for our all beneficiaries. I would like to thank them all for their hard work and commitment to the garden.

I would also like to thank those individuals and organisations outside the garden who have supported us in our work. Finally, I would like to thank our patron Lesley Griffiths MS for her unstinting support over the years.

Dr Stan Moore

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

Achievements and performance

a. Introduction

The main feature of the financial year 2023-24 for the Erlas Victorian Walled Garden has been its strong financial position. During the year, the charity was awarded considerable funding with £264,375 from the UK Government Shared Prosperity Fund (SPF), £200,000 from the Multiply Key Fund Wrexham County Borough Council, £39,975 from the Landfill Disposals Tax Community Scheme, £4,000 from the National Garden Scheme, £8,576 from the Principality Future Generations Scheme and £500 from the Tesco Community Grant. Just after the end of the reporting period for this report, Erlas heard that it had been successful in its application to the National Lottery Heritage Fund for £99,600 from The Woodland Investment Grant (TWIG). These funds meant that the charity was in a strong financial position throughout the year.

The year also saw a strengthening of the charity's relationship with Wrexham County Borough Council, the charity's largest single client. These developments have been in three main areas: social care provision, the lease on the property and a more general increased collaboration with the Council.

During the year 2023-24, Wrexham County Borough Council undertook a detailed review of day service provision and for Erlas Victorian Walled Garden the result of the review was extremely positive with its provision being described as providing 'an outstanding work experience service like no other service within the Wrexham Borough'.

As further proof of the high quality of provision at Erlas, the number of beneficiaries has risen steadily throughout the year. This has resulted in an increase in team members particularly Garden Support Workers. The process of obtaining a new lease on the property continues.

Wrexham County Borough Council officers through Welsh Governments Local Places for Nature funding created a new sensory garden which was officially opened in October 2024. This facility adds to the series of specialised gardens being opened across Erlas joining the Jubilee Garden which was completed in May 2023 and the Community Garden, developed with the generous and unstinting support of the Ministry of Justice.

One area that has been developed considerably over the year is the charity's educational provision. It always provided an educational service to its beneficiaries but over the past year this provision has been extended both in subject matter and in audiences.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

Examples of these workshops and training programmes include:

- Stained Glass Effect Decorations Workshop
- Daffodil Wreath Workshop
- Button Picture Workshop
- Flower Pressing Workshop
- Easter Planter
- Pinecone Bird Feeder
- Create an Easter inspired Plant Pot Arrangement
- Vegetable Seed Planting Workshop
- Flower Seed Planting Workshop
- Crochet Class
- Identifying seeds classes

Corporate Volunteers

The garden continues to attract a wide range of visitors, both corporate and individuals. Corporate volunteers are individuals or groups whose employer supports them to undertake volunteering time in charities or not for profit organisations. Among the corporate volunteers this year were employees from Network Rail, Kellogg's and the Department of Work and Pensions and Llais y Goedwig.

Individual Visitors

Individual visitors included Michael Gove MP, Sarah Atherton MP and Mark Drakeford MS (separately). Lesley Griffiths MS as our patron was also a regular visitor.

Erlas Victorian Walled Garden welcomed over 2650 people to the garden in this reporting period.

Estates Developments

Early on in the year the charity received a tree assessment report detailing the state of the charities many trees. This report identified a small number of trees which required attention and this was immediately acted upon. The report allowed the charity to proceed with its successful application to become part of the National Forest of Wales.

Keep Wales Tidy supported some maintenance and development work in the garden's pond and Maypole areas, also providing three additional raised beds.

The need for work on a wall close to the greenhouse was identified and undertaken.

The Erlas family was deeply saddened by the passing of one of its most diligent and hardworking volunteers and director. Ray Evans had been with the charity for many years and had made himself indispensable in so many ways. He led the development of both the roundhouse and the latest polytunnel and had been heavily involved in the repairs to the greenhouse. He was very popular with staff, volunteers, directors and all the beneficiaries.

His passing further underlined the importance the charity places on its many volunteers. The time, skills and knowledge brought to the charity from all its volunteers makes them an integral part of its success.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities

a. Policies and objectives

The Erlas Victorian Walled Garden is a company limited by guarantee and is a registered charity.

The objectives of the charity are as follows:

To promote and protect the health of people with disabilities by providing meaningful daytime, education and work experience in horticulture and as a consequence of this, enable them to obtain life skills so that persons can develop their physical and mental capabilities and grow to full maturity as individuals and members of society, thus improving their quality of life; and to promote the conservation, protection and improvement of the physical and natural environment through the maintenance of Erlas Victorian Walled Garden for the education and enjoyment of the public"

To achieve these objectives the charity undertakes a number of activities, including:

- Providing work experience in the garden and associated activities for service users
- Providing a variety of educational programmes for service users
- Providing opportunities for service users to come into contact with members of the public thereby gaining confidence and personal growth
- Providing a safe, secure and calm environment for service users
- Developing and implementing individual care plans for service users in consultation with funders and social care authorities
- Developing and maintaining a Victorian walled garden, preserving its heritage and promoting its continued contribution to communities within Wrexham and neighbouring counties

In shaping our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefit.

The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the fees and charges, the trustees give careful consideration to the costs of delivering services, with particular regard being paid to the level of support needed for each individual service user. The charity is also aware of the level of privately funded service use and the need to ensure that charges are reasonable for such funders.

Erlas Victorian Walled Garden has put into words its core belief, the reason for its existence. The vision and mission are as follows:

- **Mission**
At Erlas Victorian Walled Garden we provide meaningful daytime activity, education and work experience in our socially inclusive, productive and therapeutic garden environment for adults with learning disabilities, from North East Wales, Cheshire and Shropshire.
- **Vision**
In 10 years' time Erlas Victorian Walled Garden will be a sustainable, inclusive and supportive community for people with a wide range of disabilities centred on a successful horticulturally-based community resource and visitor destination.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities (continued)

b. Beneficiaries

Over the past year the charity has been able to expand the number of beneficiaries to whom it provides a valuable service.

Our aim was, and continues to be, the provision of an excellent service in a garden which offers a multitude of meaningful roles and experiences. Where beneficiaries can feel that their skills, knowledge and work make a difference and that this process, in term, develops them as people.

With many of the features and advantages of employment, but in a supportive, structured and safe environment. These include working in a team and as an individual, developing new skills which will be of use in their daily lives, participating in how the garden develops and setting out specific and achievable goals and objectives.

c. Volunteers

We follow a detailed volunteer recruitment process so that we are able to ensure that we can meet the needs and interests of our volunteers and make the best use of the wealth of expertise and experience that they have to offer.

d. Community Groups

We always believe that Erlas Victorian Walled Garden is a community asset. As such we warmly welcome visits by community groups such as the girl guides, brownies, schools and other educational organisations such as Coleg Cambria, Wrexham University and Chester University.

e. Governance

As reported earlier one of its directors, Ray Evans, died in August 2023. Justine Mason joined the Board in May 2024. There have been no other changes to the Board's membership.

The Board of Trustees meets every two months with the Finance and General Purposes Committee meeting monthly. An Estates Committee meets shortly before a Board meeting to address practical estates matters. Monthly meetings are also held between the Charity Lead Officer and the Chairs of the charity and the FGP with regular reports going to the FGP.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The charity's policy is to hold a reserve sufficient to allow it to run for a period of six months following any decision made by the board to close the charity. Currently the charity's aim is to hold a reserve of £50,000.

Free reserves stand at £226,936 (2023: £148,497), calculated as the unrestricted funds, less unrestricted fixed assets and the designated contingency fund, but including the designated closure fund as this falls within the purpose of free reserves. Total assets stand at £486,232 (2023: £409,101).

Structure, governance and management

a. Constitution

Erlas Victorian Walled Garden is a charitable company limited by guarantee, formed on the 24th October 2008 and registered as a charity on 24th October 2008 and registered in England and Wales. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee under the requirements.

The directors who have served during the year and since the year end are set out on page 1. Directors are appointed by a resolution of the Management Committee passed at a special meeting.

c. Organisational structure and decision-making policies

The directors are legally responsible for the overall management and control of the charity. They hold at least one ordinary meeting each year.

d. Policies adopted for the induction and training of Trustees

On appointment, a newly elected director/trustee must as a minimum, read and accept the Constitution of The Erlas Victorian Walled Garden and read, understand and accept the duties and responsibilities of a director/trustee as outlined in the Charity Commission booklets CC3-The Essential Trustee: what you need to know, and CC3 (a): Responsibilities of Charity Trustees.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Structure, governance and management (continued)

e. Financial risk management

The Finance and General Purposes Committee and the full Board of Directors regularly review the charity risk register to ensure that suitable controls are in place to reduce exposure to the identified risks.

Risk Register

The charity has maintained its risk register with the F&GP committee reviewing it every two months and the full Board considering the register three times a year.

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

Statement of Trustees' responsibilities

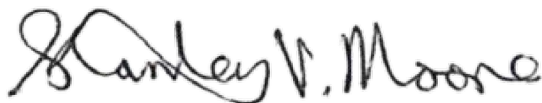
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



Dr S V Moore
(Chair of Trustees)

Date: 29th November 2024

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Independent Examiner's Report to the Trustees of Erlas Victorian Walled Garden ('the Charitable Company')

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable 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 Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Independent Examiner's Statement

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

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

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

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

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

Signed:

Dated:

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	6,771	211,079	217,850	113,602
Charitable activities	4	142,552	-	142,552	61,106
Other trading activities	5	13,630	-	13,630	10,734
Investments	6	1,712	-	1,712	896
Total income		<u>164,665</u>	<u>211,079</u>	<u>375,744</u>	<u>186,338</u>
Expenditure on:					
Charitable activities	7	85,057	213,556	298,613	238,956
Total expenditure		<u>85,057</u>	<u>213,556</u>	<u>298,613</u>	<u>238,956</u>
Net movement in funds		<u>79,608</u>	<u>(2,477)</u>	<u>77,131</u>	<u>(52,618)</u>
Reconciliation of funds:					
Total funds brought forward		375,898	33,203	409,101	461,719
Net movement in funds		79,608	(2,477)	77,131	(52,618)
Total funds carried forward		<u>455,506</u>	<u>30,726</u>	<u>486,232</u>	<u>409,101</u>

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

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

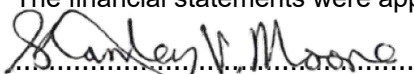
ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	217,570	216,401
		<u>217,570</u>	<u>216,401</u>
Current assets			
Debtors	13	62,328	480
Cash at bank and in hand		216,409	204,103
		<u>278,737</u>	<u>204,583</u>
Creditors: amounts falling due within one year	14	(10,075)	(11,883)
Net current assets		<u>268,662</u>	<u>192,700</u>
Total assets less current liabilities		<u>486,232</u>	<u>409,101</u>
Total net assets		<u><u>486,232</u></u>	<u><u>409,101</u></u>
Charity funds			
Restricted funds	15	30,726	33,203
Unrestricted funds	15	455,506	375,898
Total funds		<u><u>486,232</u></u>	<u><u>409,101</u></u>

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Dr S V Moore
(Chair of Trustees)

Date: 29th November 2024

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

1. General information

The charitable company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Government grants

Government grants are credited to the Statement of Financial Activities on receipt provided the Charity has entitlement to the income.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2% on cost
Plant and machinery	-	20% on cost
Computer equipment	-	20% on cost

2.7 Debtors

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

2.8 Cash at bank and in hand

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	3,818	-	3,818	845
Grants	2,804	64,731	67,535	108,800
Government grants	-	146,348	146,348	-
Similar incoming resources	149	-	149	3,957
	<u>6,771</u>	<u>211,079</u>	<u>217,850</u>	<u>113,602</u>
<i>Total 2023</i>	<u>34,102</u>	<u>79,500</u>	<u>113,602</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Service fee income from charitable activities	142,552	142,552	61,106
	<u>142,552</u>	<u>142,552</u>	<u>61,106</u>
<i>Total 2023</i>	<u>61,106</u>	<u>61,106</u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising income	13,630	13,630	10,734
	<u>13,630</u>	<u>13,630</u>	<u>10,734</u>
<i>Total 2023</i>	<u>10,734</u>	<u>10,734</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest from bank	1,712	1,712	896
<i>Total 2023</i>	896	896	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable activities	85,057	213,556	298,613	238,956
<i>Total 2023</i>	103,882	135,074	238,956	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	252,820	45,793	298,613	238,956
<i>Total 2023</i>	199,973	38,983	238,956	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	232,712	232,712	179,532
Rent	1,675	1,675	1,675
Repairs and Renewals	17,777	17,777	15,984
Cleaning	656	656	1,696
Equipment hire costs	-	-	1,086
	252,820	252,820	199,973
	199,973	199,973	
<i>Total 2023</i>			199,973

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	11,276	11,276	11,701
Office costs	3,900	3,900	2,651
Insurance	3,407	3,407	2,902
General expenses	8,175	8,175	7,435
Travel	75	75	-
IT costs	2,587	2,587	852
Bank fees	76	76	96
Light, power and heating	3,115	3,115	2,904
Payroll costs	1,153	1,153	391
Education	5,306	5,306	4,301
Training	72	72	-
Professional fees	3,303	3,303	3,146
Marketing	112	112	-
Governance costs	3,236	3,236	2,604
	<u>45,793</u>	<u>45,793</u>	<u>38,983</u>
<i>Total 2023</i>	<u>38,983</u>	<u>38,983</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,772 (2023 - £2,664).

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

10. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	218,325	<i>171,630</i>
Social security costs	10,944	<i>5,625</i>
Contribution to defined contribution pension schemes	3,443	<i>2,277</i>
	<u>232,712</u>	<i><u>179,532</u></i>

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

	2024	<i>2023</i>
	No.	<i>No.</i>
	<u>12</u>	<i><u>10</u></i>

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

Key management personnel benefits paid for the year amounted to £61,017 (2023: £47,222). This includes gross salary, employers NI contributions and employers pension costs.

11. Trustees' remuneration and expenses

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	247,292	40,113	12,584	299,989
Additions	-	7,489	-	7,489
At 31 March 2024	<u>247,292</u>	<u>47,602</u>	<u>12,584</u>	<u>307,478</u>
Depreciation				
At 1 April 2023	41,623	32,575	9,390	83,588
Charge for the year	4,945	-	1,375	6,320
At 31 March 2024	<u>46,568</u>	<u>32,575</u>	<u>10,765</u>	<u>89,908</u>
Net book value				
At 31 March 2024	<u><u>200,724</u></u>	<u><u>15,027</u></u>	<u><u>1,819</u></u>	<u><u>217,570</u></u>
At 31 March 2023	<u><u>205,669</u></u>	<u><u>7,538</u></u>	<u><u>3,194</u></u>	<u><u>216,401</u></u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

13. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	10,028	480
Grants receivable	52,300	-
	<u>62,328</u>	<u>480</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,488	5,499
Other tax & social security	4,815	3,157
Accruals and deferred income	2,772	3,227
	<u>10,075</u>	<u>11,883</u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Contingency Fund	11,000	-	-	11,000
Closure Fund	50,000	-	-	50,000
	<u>61,000</u>	<u>-</u>	<u>-</u>	<u>61,000</u>
General funds				
General Funds	314,898	164,665	(85,057)	394,506
	<u>375,898</u>	<u>164,665</u>	<u>(85,057)</u>	<u>455,506</u>
Restricted funds				
Core and Lease	5,000	-	-	5,000
Erlas Projects	13,204	146,348	(159,552)	-
Garden and Greenhouse	8,389	44,731	(27,394)	25,726
Outdoor activities	1,000	-	(1,000)	-
Salaries only	5,610	20,000	(25,610)	-
	<u>33,203</u>	<u>211,079</u>	<u>(213,556)</u>	<u>30,726</u>
Total of funds	<u><u>409,101</u></u>	<u><u>375,744</u></u>	<u><u>(298,613)</u></u>	<u><u>486,232</u></u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 March 2023</i> £
Unrestricted funds					
Designated funds					
Contingency Fund	30,000	-	-	(19,000)	11,000
Closure Fund	-	-	-	50,000	50,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>61,000</u>
General funds					
General Funds	342,942	106,838	(103,882)	(31,000)	314,898
Total Unrestricted funds	<u>372,942</u>	<u>106,838</u>	<u>(103,882)</u>	<u>-</u>	<u>375,898</u>
Restricted funds					
Core and Lease	30,571	-	(25,571)	-	5,000
Erlas Projects	5,866	47,650	(40,312)	-	13,204
Garden and Greenhouse	6,894	10,450	(8,955)	-	8,389
Outdoor activities	-	1,400	(400)	-	1,000
Salaries only	45,446	20,000	(59,836)	-	5,610
	<u>88,777</u>	<u>79,500</u>	<u>(135,074)</u>	<u>-</u>	<u>33,203</u>
Total of funds	<u><u>461,719</u></u>	<u><u>186,338</u></u>	<u><u>(238,956)</u></u>	<u><u>-</u></u>	<u><u>409,101</u></u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Designated funds consist of:

Closure Fund - Monies covering approximately 6 months of operating costs to allow the Charity to wind down its business were the need to arise.

Contingency Fund - to ensure the charity can still function effectively following the housing development and related impact on Erlas Victorian Walled Garden grounds.

Restricted funds have been combined this year in line with reporting guidance, into funds by purpose rather than provider. They consist of:

Core and Lease - Funds for expenditure relating to the lease and covering some of the core costs of running the Charity. (Combined funds from 'Together in Wrexham Enabling Grant' and Henry Smith, covid recovery).

Erlas Projects - Funds for a variety of projects at Erlas such as the Legacy garden and education courses. (Combining funds from Moondance, Lottery Community Fund Jubilee Garden, Community Foundation Wales, Laura Ashley Foundation. Keeping in Touch, Warm Spaces, ECommerce and Capital of Culture 23).

Garden and Greenhouse - Funds to be spent on maintenance and improvements in the outdoor area at Erlas. (Combined funds from Awads for All, Aviva Community Fund, Bruce Wake, Millenium Stadium Charitable Trust, Morgan Foundation and Wrexham Community Endowment Fund).

Outdoor Activities - To support the various outdoor activities that take place at Erlas. (Combined funds from Tesco Wrexham and Warburtons).

Salaries only - Funds to support the costs of employees involved in running the charity and the premises. (Combined Postcode Community Trust and Henry Smith).

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	217,570	-	217,570
Current assets	248,011	30,726	278,737
Creditors due within one year	(10,075)	-	(10,075)
Total	455,506	30,726	486,232

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	216,401	-	216,401
Current assets	171,380	33,203	204,583
Creditors due within one year	(11,883)	-	(11,883)
Total	375,898	33,203	409,101

17. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,443 (2023 - £2,277). This amount was fully paid within the year.

18. Related party transactions

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

ERLAS VICTORIAN WALLED GARDEN

England & Wales - Charity number 1131830

Accounts

Registered number: 06732314
Charity number: 1131830

ERLAS VICTORIAN WALLED GARDEN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Dr S V Moore, Chair
R Gow, Vice Chair
R Lewis, Vice Chair
M Meadows, Treasurer
R Birch
R Evans (deceased 20 August 2023)
B Forehead
H Hughes
I Macinnes
A Parry
S Williams
P Wilson (resigned 9 November 2022)

**Company registered
number** 06732314

**Charity registered
number** 1131830

Registered office Bryn Estyn Road
Wrexham
LL13 9TY

Charity Lead Officer S Taylor

Accountants WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

The chairman presents his statement for the year.

Chair's Report April 2022 - March 2023

This year saw the garden returning gradually to normal operation post the covid pandemic restrictions. Ultimately, we enjoyed a practically full programme of events involving our staff, beneficiaries, local groups, volunteers and the general public. These included, as well as a full garden planting programme and education, arts and crafts provision for our beneficiaries, and also a number of open days, and other public events, enthusiastically supported by our staff, beneficiaries and volunteers. As well as being well-supported by the public, many events also brought in valuable financial support. A particular event was "Spooktacular" held near October 31st which particularly delighted local families. In this regard, we are noting a gradual increase in individuals and families visiting the garden on an ad hoc basis to enjoy refreshment and a wander about the garden.

Our new "Well-Being" garden area has been a particular attraction. An under-used part of the garden has been transformed into an oasis of beauty and calm, supported by the National Lottery. Visitors, both casual and formal, such as the University of the Third Age, can visit the garden and enjoy the Well-Being garden along with refreshments. We aim to encourage such community use of the garden in the future, viewing ourselves as one of the "lungs" of the Wrexham county.

Another key development over the year has been the growing relationship between the garden and Wrexham CBC. This has led to a significant increase in the number of beneficiaries we host on behalf of Wrexham CBC, which has also provided us with increased financial sustainability. The Welsh Government has also demonstrated confidence in our community engagement in using the garden to distribute a range of free trees to the general public. This project has certainly heightened the public awareness of the garden insofar as the social value we provide and as a public amenity.

Our new and existing staff have continued to work together and along with our growing army of volunteers to provide a caring, friendly and active environment, coupled with a desire and commitment to grow our facilities and offering. The Directors have also continued to meet as a Board and a Financial and General Purposes (FGP) committee, as well as an Estates sub-committee. Post-covid, the Board meets every two months and the FGP every month. The Estates sub-committee tends to meet just before Board meetings. Thanks are due to all concerned.

The year has been typified by a return to normal after covid but in a new era of growth and opportunity with a strengthened working relationship with Wrexham CBC. There is an air of optimism but an awareness that much work lies ahead. However, with the on-going support of Wrexham CBC, our staff, volunteers, the general public and with the continuing contributions from our patron, Lesley Griffiths MS we feel confident looking into the future.

Dr Stan Moore 

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

Achievements and performance

a. Introduction

The end of Covid restrictions and the appointment of Sorrel Taylor as Charity Lead Officer in 2021-22 allowed Erlas Victorian Walled Garden to spend 2022-23 setting the foundations for a step change in the development of the charity. The benefits of these changes had begun to show during the financial year and further benefits became apparent shortly after the current reporting period.

The main emphasis during the year 2022-23 has been on developing the relationship with Wrexham County Borough Council, the charity's largest single client. These developments have been in three main areas: social care provision, the lease on the property and a more general increased collaboration with the Council.

Social Care Provision

A visit to the garden by the Director of Social Services at Wrexham, Alwyn Jones, shortly after he was appointed, signified a new era in the relationship between Erlas and the Council, following the difficult Covid times. Mr Jones made it clear that the Council regarded the garden as playing a vital role in the provision of social care within the county and he emphasised his wish for a closer working relationship between the two organisations.

The Council's commitment to this was quickly demonstrated by an increase in the number of service users coming to the garden through the local authority. Both organisations are now working closely to ensure that the needs of adult individuals with additional learning needs across Wrexham are met. The reorganisation of the local authority's own social care provision as a result of Covid has meant that Erlas Victorian Walled Garden has become even more important to social care provision across the county.

The Lease

The charity's long-term business plan envisaged a huge increase in the number of beneficiaries making use of the services offered. However, this would require a considerable increase in the garden's workspace and buildings, much of which were owned by the local authority. Throughout the year, therefore, EVWG was negotiating with the local authority about the renewal of the charity's lease and extending it to cover a significant part of the surrounding area. In July 2023, these negotiations came to a successful conclusion with the awarding of a 99 year lease on the existing garden and the additional grounds surrounding it. This now allows the garden not only to plan for exciting new developments utilising the whole site but it also helps in the securing of future funding for the charity.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

Increased Collaboration

The charity has also worked closely with the local authority on a number of their projects including taking an active role in the Council's bid to become UK City of Culture and its successful application to win city status. The charity also took part in a number of activities organised by the local authority to promote social care within the county.

Other Developments

Other major developments not directly involving the council included the development of a new Wellbeing Garden funded by The National Lottery Platinum Jubilee fund. This project transformed a slightly neglected corner of the garden into a beautiful green oasis of calm which both attracts visitors and provides a peaceful place for the charity's beneficiaries to relax after an exhausting day working in the rest of the garden.

The Jubilee Garden has proved very popular with visitors during our highly successful open days. The format of these events has now changed to bring in other attractions for the whole family. These include stalls, nature trails, steel bands and of course the ever-popular cake stalls. We even had a visit from Father Christmas during our Winter Fayre.

Other successful events held this year included "Spooktacular", which was very popular with families, and a series of private events, including some organised by the University of the Third Age. The garden also provided the location for an unofficial wedding ceremony – a "Joining of Hands".

Another event which brought many new visitors was the use of the garden as a collection and distribution hub for the Welsh Government's Plant a Tree project. 11,000 trees were delivered to the garden for free collection by members of the public or distribution to other centres across North East Wales.

A new education programme has been developed with the financial support of the Laura Ashley Foundation. This provides an introduction to gardening and will be delivered to a wide range of audiences inside and outside the garden's traditional users.

Estates Developments

In addition to the Jubilee Garden mentioned above significant work has been undertaken on the maintenance and development of the greenhouse and the charity is indebted to a small number of dedicated volunteers for their work and to the Steve Morgan Foundation for their financial support.

Other estates developments include the removal of the water tanks which were in a poor state of repair and the repair of the bridge over the pond to the south of the East Garden.

Administration

Outside the garden there have also been many developments. The charity launched its new logo and uniform following extensive consultation. The new logo makes use of the robin image which has long been associated with the garden.

In September 2022, after nearly 20 years of service the charity's fundraising officer, Ann Moreton, retired. Over the years Ann has raised significant amounts of money to support the work of the charity and EVWG is extremely grateful for all her efforts. A successor was appointed and has thrown herself into the job with considerable success. Within her first 10 months in post, she, working closely with the CLO, had secured a grant of over a quarter of a million pounds, providing valuable financial security for the charity.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

People

One of the most memorable and emotional occasions in the garden came with a memorial service and unveiling of a plaque to Ian Coles, a longstanding volunteer who died in 2021. Staff, volunteers and service users spoke of Ian's contribution to the garden and how he had made a difference to their lives by virtue of his dedication and personality.

As a charity EVWG is always conscious of the importance of individuals and has worked hard to ensure the welfare of all associated with the garden. One example of this was the decision to award a special cost of living increase to staff to help in the current economic situation.

The charity is also acutely aware of the vital role played by its many volunteers. It would not be able to operate without them.

Objectives and activities

a. Policies and objectives

The Erlas Victorian Walled Garden is a company limited by guarantee and is a registered charity.

The objectives of the charity are as follows:

"To promote and protect the health of people with disabilities by providing meaningful daytime, education and work experience in horticulture and as a consequence of this, enable them to obtain life skills so that persons can develop their physical and mental capabilities and grow to full maturity as individuals and members of society, thus improving their quality of life; and to promote the conservation, protection and improvement of the physical and natural environment through the maintenance of Erlas Victorian Walled Garden for the education and enjoyment of the public."

To achieve these objectives the charity undertakes a number of activities, including:

- Providing work experience in the garden and associated activities for service users
- Providing a variety of educational programmes for service users
- Providing opportunities for service users to come into contact with members of the public thereby gaining confidence and personal growth
- Providing a safe, secure and calm environment for service users
- Developing and implementing individual care plans for service users in consultation with funders and social care authorities
- Developing and maintaining a Victorian walled garden, preserving its heritage and promoting its continued contribution to communities within Wrexham and neighbouring counties

In shaping our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefit.

The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the fees and charges, the trustees give careful consideration to the costs of delivering services, with particular regard being paid to the level of support needed for each individual service user. The charity is also aware of the level of privately funded service use and the need to ensure that charges are reasonable for such funders.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities (continued)

Like many organisations, the Erlas Victorian Walled Garden has put into words its core belief, the reason for its existence. The vision and mission are as follows:

- **Mission**
At Erlas Victorian Walled Garden we provide meaningful daytime activity, education and work experience in our socially inclusive, productive and therapeutic garden environment for adults with learning disabilities, from North East Wales, Cheshire and Shropshire.
- **Vision**
In 10 years' time Erlas Victorian Walled Garden will be a sustainable, inclusive and supportive community for people with a wide range of disabilities centred on a successful horticulturally-based community resource and visitor destination.

b. Beneficiaries

Over the past year the charity has been able to expand the number of beneficiaries to whom it provides a valuable service.

Traditionally, many of our service users have required so much care and support that it was always unlikely that they would ever be in a position to hold down a job in the traditional sense of the word. Our aim was and continues to be able to provide them with the longer-term care and support they need. As part of that longer-term provision, we would offer them many of the features and advantages of employment, but in a safe and supportive environment. These included working in a team and as an individual, developing new skills which may be of use in their daily lives, having a say in how the garden develops and setting out specific and achievable goals and objectives to be met through a daily routine.

We believe that everyone who is associated with the charity gains some benefit from that association. This is as true of our many volunteers as it is of our service users. The charity has worked hard to re-engage our volunteers following Covid and to add to their numbers.

We follow a detailed volunteer recruitment process so that we are able to ensure that we can meet the needs and interests of our volunteers and make the best use of the wealth of expertise and experience that they have to offer.

We always believe that Erlas Victorian Walled Garden is a community asset. As such we warmly welcome visits by community groups such as the girl guides, schools and other educational organisations such as Glyndwr and Chester universities. We also work closely with the Ministry of Justice, who provide an invaluable service to the garden and we are looking forward to resuming our links with Coleg Cambria.

We continued to provide opportunities for the forces' veterans housed in the Ty Dewr facility nearby to come and engage in gardening activities to help them with their mental wellbeing and rehabilitation.

c. Estate Developments

The Estates Subcommittee continued to meet and report to both the Finance and General Purposes Committee and the Board. It established detailed lists of priorities for immediate action and future development. The committee has worked closely with the fundraising officer to secure funding for some of the future developments. It also works to ensure that volunteers and service users take a full and active role in the development of the garden facility.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities (continued)

d. Governance

Pam Wilson resigned from the Board with effect from 9 November 2022. There have been no other changes to the Board's membership.

The Board of Trustees meets every two months with the Finance and General Purposes Committee meeting monthly. An Estates Committee meets shortly before a Board meeting to address practical estates matters.

Monthly meetings are also held between the Charity Lead Officer and the Chairs of the charity and the FGP with regular reports going to the FGP.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The charity's policy is to hold a reserve sufficient to allow it to run for a period of six months following any decision made by the board to close the charity. Currently the charity's aim is to hold a reserve of £50,000.

Free reserves stand at £148,497 (2022: £118,678), calculated as the unrestricted funds, less unrestricted fixed assets and the designated contingency fund, but including the designated closure fund as this falls within the purpose of free reserves. Total assets stand at £409,101 (2022: £461,719).

Structure, governance and management

a. Constitution

Erlas Victorian Walled Garden is a charitable company limited by guarantee, formed on the 24th October 2008 and registered as a charity on 24th October 2008 and registered in England and Wales. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee under the requirements.

The directors who have served during the year and since the year end are set out on page 1. Directors are appointed by a resolution of the Management Committee passed at a special meeting.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The directors are legally responsible for the overall management and control of the charity. They hold at least one ordinary meeting each year.

d. Policies adopted for the induction and training of Trustees

On appointment, a newly elected director/trustee must as a minimum, read and accept the Constitution of The Erlas Victorian Walled Garden and read, understand and accept the duties and responsibilities of a director/trustee as outlined in the Charity Commission booklets CC3-The Essential Trustee: what you need to know, and CC3 (a): Responsibilities of Charity Trustees.

e. Financial risk management

The Finance and General Purposes Committee and the full Board of Directors regularly review the charity risk register to ensure that suitable controls are in place to reduce exposure to the identified risks.

Risk Register

The charity has maintained its risk register with the F&GP committee reviewing it every two months and the full Board considering the register three times a year.

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Statement of Trustees' responsibilities

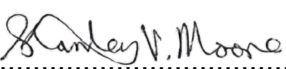
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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


.....

Dr S V Moore
(Chair of Trustees)

Date: 30 November 2023

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Erlas Victorian Walled Garden ('the Charitable Company')

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable 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 Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent Examiner's Statement

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

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

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

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

Signed: 

Dated: 6 December 2023

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	34,102	79,500	113,602	156,250
Charitable activities	4	61,106	-	61,106	60,569
Other trading activities	5	10,734	-	10,734	5,586
Investments	6	896	-	896	38
Total income		106,838	79,500	186,338	222,443
Expenditure on:					
Charitable activities	7	103,882	135,074	238,956	188,825
Total expenditure		103,882	135,074	238,956	188,825
Net movement in funds		2,956	(55,574)	(52,618)	33,618
Reconciliation of funds:					
Total funds brought forward		372,942	88,777	461,719	428,101
Net movement in funds		2,956	(55,574)	(52,618)	33,618
Total funds carried forward		375,898	33,203	409,101	461,719

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

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

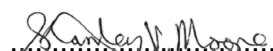
ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	216,401	224,264
		216,401	224,264
Current assets			
Debtors	13	480	1,349
Cash at bank and in hand		204,103	243,556
		204,583	244,905
Creditors: amounts falling due within one year	14	(11,883)	(7,450)
Net current assets		192,700	237,455
Total assets less current liabilities		409,101	461,719
Total net assets		409,101	461,719
Charity funds			
Restricted funds	15	33,203	88,777
Unrestricted funds	15	375,898	372,942
Total funds		409,101	461,719

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

.....

Dr S V Moore
(Chair of Trustees)

Date: 30 November 2023

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

1. General information

The charitable company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2% on cost
Plant and machinery	-	20% on cost
Computer equipment	-	20% on cost

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Pensions

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

2.11 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 Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	145	700	845	1,792
Grants	30,000	78,800	108,800	152,828
Similar incoming resources	3,957	-	3,957	1,630
	<u>34,102</u>	<u>79,500</u>	<u>113,602</u>	<u>156,250</u>
<i>Total 2022</i>	<u><u>34,385</u></u>	<u><u>121,865</u></u>	<u><u>156,250</u></u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Service fee income from charitable activities	61,106	61,106	60,569
	<u>60,569</u>	<u>60,569</u>	
<i>Total 2022</i>	<u><u>60,569</u></u>	<u><u>60,569</u></u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising income	10,734	10,734	5,586
	<u>5,586</u>	<u>5,586</u>	
<i>Total 2022</i>	<u><u>5,586</u></u>	<u><u>5,586</u></u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest from bank	896	896	38
<i>Total 2022</i>	38	38	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	103,882	135,074	238,956	188,825
<i>Total 2022</i>	92,323	96,502	188,825	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	199,973	38,983	238,956	188,825
<i>Total 2022</i>	153,368	35,457	188,825	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	179,532	179,532	128,732
Rent	1,675	1,675	1,535
Repairs and Renewals	15,984	15,984	9,845
Cleaning	1,696	1,696	5,486
Equipment hire costs	1,086	1,086	7,770
	<u>199,973</u>	<u>199,973</u>	<u>153,368</u>
<i>Total 2022</i>	<u>153,368</u>	<u>153,368</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	11,701	11,701	11,114
Office costs	2,651	2,651	2,543
Insurance	2,902	2,902	3,312
General expenses	7,435	7,435	6,237
IT costs	852	852	1,571
Bank fees	96	96	96
Light, power and heating	2,904	2,904	1,460
Payroll costs	391	391	974
Education	4,301	4,301	2,053
Training	-	-	299
Professional fees	3,146	3,146	2,996
Governance costs	2,604	2,604	2,802
	<u>38,983</u>	<u>38,983</u>	<u>35,457</u>
<i>Total 2022</i>	<u>35,457</u>	<u>35,457</u>	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,220 (2022 - £2,020).

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

10. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	171,630	<i>124,702</i>
Social security costs	5,625	<i>2,586</i>
Contribution to defined contribution pension schemes	2,277	<i>1,444</i>
	179,532	<i>128,732</i>

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

	2023	<i>2022</i>
	No.	<i>No.</i>
	10	<i>10</i>

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

Key management personnel remuneration for the year amounted to £47,222 (2022: £14,314 covering 5 months from November 2021 due to the position being vacant previously). This includes gross salary, employers NI contributions and employers pension costs.

11. Trustees' remuneration and expenses

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	247,292	48,859	-	296,151
Additions	-	3,040	798	3,838
Transfers between classes	-	(11,786)	11,786	-
At 31 March 2023	<u>247,292</u>	<u>40,113</u>	<u>12,584</u>	<u>299,989</u>
Depreciation				
At 1 April 2022	36,678	35,209	-	71,887
Charge for the year	4,945	4,300	2,456	11,701
Transfers between classes	-	(6,934)	6,934	-
At 31 March 2023	<u>41,623</u>	<u>32,575</u>	<u>9,390</u>	<u>83,588</u>
Net book value				
At 31 March 2023	<u>205,669</u>	<u>7,538</u>	<u>3,194</u>	<u>216,401</u>
<i>At 31 March 2022</i>	<u>210,614</u>	<u>13,650</u>	<u>-</u>	<u>224,264</u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

13. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	480	1,349
	<u>480</u>	<u>1,349</u>
	<u><u>480</u></u>	<u><u>1,349</u></u>

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,499	3,962
Other tax & social security	3,157	1,468
Accruals and deferred income	3,227	2,020
	<u>11,883</u>	<u>7,450</u>
	<u><u>11,883</u></u>	<u><u>7,450</u></u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Contingency Fund	30,000	-	-	(19,000)	11,000
Closure Fund	-	-	-	50,000	50,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>61,000</u>
General funds					
General Funds	342,942	106,838	(103,882)	(31,000)	314,898
	<u>372,942</u>	<u>106,838</u>	<u>(103,882)</u>	<u>-</u>	<u>375,898</u>
Restricted funds					
Core and Lease	30,571	-	(25,571)	-	5,000
Erlas Projects	5,866	47,650	(40,312)	-	13,204
Garden and Greenhouse	6,894	10,450	(8,955)	-	8,389
Outdoor activities	-	1,400	(400)	-	1,000
Salaries only	45,446	20,000	(59,836)	-	5,610
	<u>88,777</u>	<u>79,500</u>	<u>(135,074)</u>	<u>-</u>	<u>33,203</u>
	<u>461,719</u>	<u>186,338</u>	<u>(238,956)</u>	<u>-</u>	<u>409,101</u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
Designated funds				
Contingency Fund	30,000	-	-	30,000
General funds				
General Funds - all funds	334,687	100,578	(92,323)	342,942
Total Unrestricted funds	364,687	100,578	(92,323)	372,942
Restricted funds				
Core and Lease	5,000	68,000	(42,429)	30,571
Erlas Projects	20,000	3,000	(17,134)	5,866
Garden and Greenhouse	-	11,105	(4,211)	6,894
Salaries only	20,000	39,760	(14,314)	45,446
Other funds	18,414	-	(18,414)	-
	63,414	121,865	(96,502)	88,777
Total of funds	428,101	222,443	(188,825)	461,719

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Designated funds consist of:

Closure Fund - Monies covering approximately 6 months of operating costs to allow the Charity to wind down its business were the need to arise.

Contingency Fund - to ensure the charity can still function effectively following the housing development and related impact on Erlas Victorian Walled Garden grounds.

Restricted funds have been combined this year in line with reporting guidance, into funds by purpose rather than provider. They consist of:

Core and Lease - Funds for expenditure relating to the lease and covering some of the core costs of running the Charity. (Combined funds from 'Together in Wrexham Enabling Grant' and Henry Smith, covid recovery).

Erlas Projects - Funds for a variety of projects at Erlas such as the Legacy garden and education courses. (Combining funds from Moondance, Lottery Community Fund Jubilee Garden, Community Foundation Wales, Laura Ashley Foundation. Keeping in Touch, Warm Spaces, ECommerce and Capital of Culture 23).

Garden and Greenhouse - Funds to be spent on maintenance and improvements in the outdoor area at Erlas. (Combined funds from Awads for All, Aviva Community Fund, Bruce Wake, Millenuim Stadium Charitable Trust, Morgan Foundation and Wrexham Community Endowment Fund).

Outdoor Activities - To support the various outdoor activities that take place at Erlas. (Combined funds from Tesco Wrexham and Warburtons).

Salaries only - Funds to support the costs of employees involved in running the charity and the premises. (Combined Postcode Community Trust and Henry Smith).

To simplify the presentation of the funds accounts, other funds from the prior year with zero balance at the end of 2022 financial year have been combined into 'Other Funds'. More details on these can be found in the 2022 published accounts.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	216,401	-	216,401
Current assets	171,380	33,203	204,583
Creditors due within one year	(11,883)	-	(11,883)
Total	375,898	33,203	409,101

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	224,264	-	224,264
Current assets	156,128	88,777	244,905
Creditors due within one year	(7,450)	-	(7,450)
Total	372,942	88,777	461,719

17. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,277 (2022 - £1,444). This amount was fully paid within the year.

18. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2023.

ERLAS VICTORIAN WALLED GARDEN

England & Wales - Charity number 1131830

Accounts

ERLAS VICTORIAN WALLED GARDEN
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees Dr S V Moore, Chair
 R Gow, Vice Chair
 R Lewis, Vice Chair
 M Meadows, Treasurer
 R Birch
 R Evans
 B Forehead
 H Hughes
 I Macinnes
 A Parry
 S Williams
 P Wilson (resigned 9 November 2022)

**Company registered
number** 06732314

**Charity registered
number** 1131830

Registered office Bryn Estyn Road
 Wrexham
 LL13 9TY

Charity Lead Officer S Taylor

Accountants WR Partners
 Chartered Accountants
 Belmont House
 Shrewsbury Business Park
 Shrewsbury
 Shropshire
 SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The chairman presents his statement for the year.

Chair's Report April 2021 - March 2022

The pandemic continued to seriously influence the way the garden operated over the entire year and we are very proud of the contributions that staff, beneficiaries and volunteers made to the safe, distanced work practices on the site. These included having extra temporary accommodation available so that various beneficiary groups who lived together could work safely together in the garden distanced from other groups and an on-going regime of hygiene and covid 19 awareness. By the end of the year (March 22) practically all beneficiaries had returned to the garden.

Special mention must be made of the new full-time and part-time staff recruited during the year. They have been ably led by our new Charity Lead Officer, Sorrel Taylor, aided by our new Care Coordinator, Tracey Green and Garden Coordinator, Pat Williamson, along with new Community Gardener Jim Crabtree. Several other short-term staff have been also recruited in this period of covid 19 transition and we are very grateful to all for their care and diligence in this unusual period. Thanks also are due to Wrexham County Borough Council and several charitable trusts for supporting the new staff. Our fund-raiser, Ann Morton raised considerable sums during this period. We also thank key staff who have moved on over the year, especially Libby Hughes and Jane Hulme who contributed significantly to the development of the garden over a number of years as Site Manager and Care Coordinator respectively.

Thanks are also due to the Directors who continued to meet via Zoom throughout the year in the Finance and General Purposes and Estates Sub-Committees and also a Board. Last, but not least, I would like to thank our growing numbers of volunteers who have rallied round to return the garden to even higher levels of beauty and productivity. This has been very much appreciated by, again, growing numbers of visitors to our Open Days. As well as formal Open Days, members of the public now pop in, have a walk about and make themselves a cup of tea in Ty Paned. The Wrexham University of the Third Age (U3A) visited as a group on a Saturday for a "picnic in the park" to celebrate a U3A anniversary. We also welcomed groups who came to volunteer in the garden e.g. DWP and local Veterans.

So, by March 2022 the garden has almost returned to pre-covid normality and we look forward to further positive developments but in the light of a number of key issues. These include the two large housing developments planned for the north and south of the garden and the extension of our lease.

Finally, thanks again to all who have contributed to EVWG over the year enabling it to get back on its feet and grow, including continuing advice and support from our patron Lesley Griffiths MS.

Dr Stan Moore 

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charitable Company for the year from 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Achievements and performance

a. Introduction

After the considerable disruption caused by Covid the previous year, 2021-2 seemed like a welcome relief. The garden was open and we were delighted to welcome back our service users who had missed their visits to us. The lost year had taken its toll on the garden, which was in need of some tender loving care, but fortunately we have dedicated staff, volunteers and service users who were only too ready to get the garden back into the condition it deserved.

One positive thing to come out of the pandemic was the reception we had from all associated with the garden. It demonstrated clearly that there was a great need for the facility and service we provide. Service users and volunteers longed to return and the local community greeted our reopening by turning up in their hundreds to walk around the garden and buy the garden's produce.

As a prerequisite for reopening the garden the Board of EVWG established clear rules and procedures to minimise the risk of the virus spreading. Although some of these have now been relaxed, the garden retains its heightened sense of hygiene, cleanliness and caution.

The gradual reopening of the garden meant that the Keeping In Touch project could be wound down. This project involved making sure all our service users were contacted on a regular basis by Zoom, email, telephone and, where permissible, socially distanced face to face meetings. Without a doubt this project provided hope and support for many during the dark days of the pandemic and was one of the reasons why almost all of our service users returned to us once the garden reopened.

One of the most significant changes during the year were the major changes in the staffing and management of the charity. In October 2021, Sorrel Taylor joined the organisation as Charity Lead Officer, joining Tracey Green who had taken up the role of care coordinator earlier in the year. Right at the end of the year, Jim Crabtree joined the team, having been appointed as Community Gardener. He took up his post in April 2022, meaning the garden was more or less operating with a full team. The charity was delighted with these new appointments and is greatly indebted to those who stepped up to fill the gap pending their arrival. A particular mention should be made to Pat Williamson who took charge of the garden at a difficult time. We are also very grateful for huge contributions made by those staff who moved on to other things, particularly Libby Hughes and Jane Hulme, whose work over many years helped secure the future of the garden.

As a result of the reopening of the garden we were able to resume our open days and the record turnouts on 16 May 2021 and 13 June 2021 showed just how much society had missed the joy of visiting a beautiful garden. The high number of visitors to the open days demonstrated the success of the charity's promotional campaigns, particularly in use of Facebook. The charity was also able to take part on the national garden scheme again in 2021, having had to cancel the 2020 event because of Covid.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Our long-standing relationship with the Henry Smith charity was strengthened by our undertaking a third project sponsored by them (known to us as HS3). This allowed the recruitment of even more new staff and supported the post-Covid return to the garden of our service users. It also paid for new temporary accommodation which was needed to allow for the continuing need for social distancing.

Some work on the estates was commenced such as the installation of awning outside the education building and the start of work on building a new polytunnel. The same time saw many new plans for significant estates work to take place during the summer of 2022 and the raising of funds necessary to pay for these projects.

Discussions were started once again with Wrexham Council on the lease and on the relationship between the charity and the local authority. We welcomed to the garden the new officials with responsibility for adult social care at the council and look forward to a constructive relationship with them.

Early in 2022, the garden was delighted to be picked as one of the six Welsh Government hubs for its tree planting project. 1,000 trees were distributed throughout February leading to a major increase in the number of visitors to the garden and a request to repeat and expand the service in November 2022.

Having overcome the challenges of 2020-1, the charity looked forward to 2021-22. This would be a time for rebuilding, recovering and refocusing. Thanks to the dedication and hard work of its staff and volunteers, the support of numerous charitable trusts and Wrexham Council, Erlas was able to meet the challenges of the post-Covid era with confidence and now looks for expansion in the years ahead.

Objectives and activities

a. Policies and objectives

The Erlas Victorian Walled Garden is a company limited by guarantee and is a registered charity.

The objectives of the charity are as follows:

"To promote and protect the health of people with disabilities by providing meaningful daytime, education and work experience in horticulture and as a consequence of this, enable them to obtain life skills so that persons can develop their physical and mental capabilities and grow to full maturity as individuals and members of society, thus improving their quality of life; and to promote the conservation, protection and improvement of the physical and natural environment through the maintenance of Erlas Victorian Walled Garden for the education and enjoyment of the public."

To achieve these objectives the charity undertakes a number of activities, including:

- Providing work experience in the garden and associated activities for service users
- Providing a variety of educational programmes for service users
- Providing opportunities for service users to come into contact with members of the public thereby gaining confidence and personal growth
- Providing a safe, secure and calm environment for service users
- Developing and implementing individual care plans for service users in consultation with funders and social care authorities
- Developing and maintaining a Victorian walled garden, preserving its heritage and promoting its continued contribution to communities within Wrexham and neighbouring counties

In shaping our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefit.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the fees and charges, the trustees give careful consideration to the costs of delivering services, with particular regard being paid to the level of support needed for each individual service user. The charity is also aware of the level of privately funded service use and the need to ensure that charges are reasonable for such funders.

Like many organisations, the Erlas Victorian Walled Garden has put into words its core belief, the reason for its existence. The vision and mission are as follows:

- **Mission (2018)**
At Erlas Victorian Walled Garden we provide meaningful daytime activity, education and work experience in our socially inclusive, productive and therapeutic garden environment for adults with learning disabilities, from North East Wales, Cheshire and Shropshire.
- **Vision (2018)**
In 10 years' time Erlas Victorian Walled Garden will be a sustainable, inclusive and supportive community for people with a wide range of disabilities centred on a successful horticulturally-based community resource and visitor destination.

b. Beneficiaries

Following the end of the lockdown, the charity was supporting over 30 service users (adults with learning disabilities and/or mental health issues) who attended on a regular basis. These individuals worked in the garden and attended classes organised by the charity.

Traditionally, many of our service users have required so much care and support that it was always unlikely that they would ever be in a position to hold down a job in the traditional sense of the word. Our aim was and continues to be to provide them with the longer-term care and support they need. As part of that longer-term provision, we offer them many of the features and advantages of employment, but in a safe and supportive environment. These include working in a team and as an individual, developing new skills which may be of use in their daily lives, having a say in how the garden develops and setting out specific and achievable goals and objectives to be met through a daily routine.

We believe that everyone who is associated with the charity gains some benefit from that association. This is as true of our many volunteers as it is of our service users. The charity has worked hard to re-engage our volunteers following Covid and to add to their numbers. We follow a detailed volunteer recruitment process so that we are able to ensure that we can meet the needs and interests of our volunteers and make the best use of the wealth of expertise and experience that they have to offer.

We always believe that Erlas is a community asset. As such we warmly welcome visits by community groups such as the girl guides, schools and other educational organisations. We also work closely with the Ministry of Justice, who provide an invaluable service to the garden and we are looking forward to resuming our links with Coleg Cambria.

We continued to provide opportunities for the forces' veterans housed in the Ty Dewr facility next door to come and engage in gardening activities to help them with their mental health and rehabilitation.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Estate Developments

The Estates Subcommittee continued to meet and report to both the Finance and General Purposes Committee and the Board. It established detailed lists of priorities for immediate action and future development. The committee has worked closely with the fundraising officer to secure funding for some of the future developments. It also works to ensure that volunteers and service users take a full and active role in the development of the garden facility.

d. Governance

There were no changes to the membership of the Board this year. During the period of Covid restrictions meetings of the Board of Directors and the Finance and General Purposes Committee were held using Zoom. The end of those restrictions has allowed the charity to return to face-to-face meetings.

The charity also decided that circumstances allow a return to bimonthly meetings for the Board and Estates Committee and monthly meetings for the FGP. Monthly meetings are also held between the Charity Lead Officer and the Chairs of the charity and the FGP with regular reports going to the FGP.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The charity's policy is to hold a reserve sufficient to allow it to run for a period of three months following any decision made by the board to close the charity. Currently the charity's aim is to hold a reserve of £30,000.

Free reserves stand at £118,678 (2021: £106,994), calculated as the unrestricted funds, less the designated funds and the tangible fixed assets. Total assets stand at £461,719 (2021: £428,101).

Structure, governance and management

a. Constitution

Erlas Victorian Walled Garden is a charitable company limited by guarantee, formed on the 24th October 2008 and registered as a charity on 24th October 2008 and registered in England and Wales. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee under the requirements.

The directors who have served during the year and since the year end are set out on page 1. Directors are appointed by a resolution of the Management Committee passed at a special meeting.

c. Organisational structure and decision-making policies

The directors are legally responsible for the overall management and control of the charity. They hold at least one ordinary meeting each year.

d. Policies adopted for the induction and training of Trustees

On appointment, a newly elected director/trustee must as a minimum, read and accept the Constitution of The Erlas Victorian Walled Garden and read, understand and accept the duties and responsibilities of a director/trustee as outlined in the Charity Commission booklets CC3-The Essential Trustee: what you need to know, and CC3 (a): Responsibilities of Charity Trustees.

e. Financial risk management

The Finance and General Purposes Committee and the full Board of Directors regularly review the charity risk register to ensure that suitable controls are in place to reduce exposure to the identified risks.

Risk Register

The charity has maintained its risk register with the F&GP committee reviewing it every two months and the full Board considering the register three times a year.

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

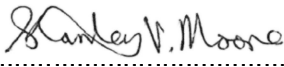
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



.....

Dr S V Moore
(Trustee)

Date: 8 December 2022

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Erlas Victorian Walled Garden ('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2022.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable 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 Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

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

Signed: 

Dated: 13 December 2022

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
Income from:					
Donations and legacies	3	34,385	121,865	156,250	137,752
Charitable activities	4	60,569	-	60,569	57,070
Other trading activities	5	5,586	-	5,586	3,833
Investments	6	38	-	38	271
Total income		100,578	121,865	222,443	198,926
Expenditure on:					
Charitable activities	7	92,323	96,502	188,825	108,917
Total expenditure		92,323	96,502	188,825	108,917
Net movement in funds		8,255	25,363	33,618	90,009
Reconciliation of funds:					
Total funds brought forward		364,687	63,414	428,101	338,092
Net movement in funds		8,255	25,363	33,618	90,009
Total funds carried forward		372,942	88,777	461,719	428,101

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

The notes on pages 12 to 24 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

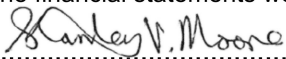
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	224,264	227,693
		<hr/>	<hr/>
		224,264	227,693
Current assets			
Debtors	13	1,349	10,991
Cash at bank and in hand		243,556	195,995
		<hr/>	<hr/>
		244,905	206,986
Creditors: amounts falling due within one year	14	(7,450)	(6,578)
		<hr/>	<hr/>
Net current assets		237,455	200,408
		<hr/>	<hr/>
Total assets less current liabilities		461,719	428,101
		<hr/>	<hr/>
Total net assets		461,719	428,101
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	15	88,777	63,414
Unrestricted funds	15	372,942	364,687
		<hr/>	<hr/>
Total funds		461,719	428,101
		<hr/> <hr/>	<hr/> <hr/>

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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


.....

Dr S V Moore
(Chair of Trustees)

Date: 8 December 2022

The notes on pages 12 to 24 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The charitable company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% on cost
Plant and machinery	- 20% on cost

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Pensions

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

2.11 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 Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	1,792	-	1,792	496
Grants	30,963	121,865	152,828	136,091
Similar incoming resources	1,630	-	1,630	1,165
	<u>34,385</u>	<u>121,865</u>	<u>156,250</u>	<u>137,752</u>
<i>Total 2021</i>	<u><u>31,315</u></u>	<u><u>106,437</u></u>	<u><u>137,752</u></u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Service fee income from charitable activities	60,569	60,569	57,070
	<u>60,569</u>	<u>60,569</u>	<u>57,070</u>
<i>Total 2021</i>	<u><u>57,070</u></u>	<u><u>57,070</u></u>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising income	5,586	5,586	3,833
	<u>5,586</u>	<u>5,586</u>	<u>3,833</u>
<i>Total 2021</i>	<u><u>3,833</u></u>	<u><u>3,833</u></u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest from bank	38	38	271
<i>Total 2021</i>	<u>271</u>	<u>271</u>	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Charitable activities	92,323	96,502	188,825	108,917
<i>Total 2021</i>	<u>66,788</u>	<u>42,129</u>	<u>108,917</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	153,368	35,457	188,825	108,917
<i>Total 2021</i>	<u>76,919</u>	<u>31,998</u>	<u>108,917</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	128,732	128,732	66,903
Rent	1,535	1,535	1,675
Repairs and Renewals	9,845	9,845	4,656
Cleaning	5,486	5,486	3,685
Equipment hire costs	7,770	7,770	-
	<u>153,368</u>	<u>153,368</u>	<u>76,919</u>
<i>Total 2021</i>	<u>76,919</u>	<u>76,919</u>	

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	11,114	11,114	9,578
Office costs	2,543	2,543	2,371
Insurance	3,312	3,312	2,709
General expenses	6,237	6,237	10,994
IT costs	1,571	1,571	1,894
Bank fees	96	96	70
Light, power and heating	1,460	1,460	1,480
Payroll costs	974	974	648
Education	2,053	2,053	213
Training	299	299	277
Professional fees	2,996	2,996	-
Governance costs	2,802	2,802	1,764
	<u>35,457</u>	<u>35,457</u>	<u>31,998</u>
<i>Total 2021</i>	<u>31,998</u>	<u>31,998</u>	

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,020 (2021 - £1,925).

10. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	124,702	66,014
Social security costs	2,586	-
Contribution to defined contribution pension schemes	1,444	889
	128,732	66,903

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

	2022	<i>2021</i>
	No.	No.
	10	7

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

Key management personnel remuneration for the year amounted to £14,314 for the year. This is made from gross salary, employers NI contributions and employers pension costs. This covered 5 months from November 2021 due to the position being vacant previously.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2021	247,292	41,174	288,466
Additions	-	7,685	7,685
At 31 March 2022	<u>247,292</u>	<u>48,859</u>	<u>296,151</u>
Depreciation			
At 1 April 2021	31,733	29,040	60,773
Charge for the year	4,945	6,169	11,114
At 31 March 2022	<u>36,678</u>	<u>35,209</u>	<u>71,887</u>
Net book value			
At 31 March 2022	<u>210,614</u>	<u>13,650</u>	<u>224,264</u>
<i>At 31 March 2021</i>	<u>215,559</u>	<u>12,134</u>	<u>227,693</u>

13. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	1,349	10,991
	<u>1,349</u>	<u>10,991</u>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	3,962	4,233
Other tax & social security	1,468	420
Accruals and deferred income	2,020	1,925
	<hr/> 7,450 <hr/>	<hr/> 6,578 <hr/>

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Contingency Fund	30,000	-	-	30,000
General funds				
General Funds - all funds	334,687	100,578	(92,323)	342,942
Total Unrestricted funds	364,687	100,578	(92,323)	372,942
Restricted funds				
Masonic Charity Fund Community Grants	2,194	-	(2,194)	-
Together in Wrexham Enabling Grant	5,000	-	-	5,000
Co-op	2,300	-	(2,300)	-
Henry Smith (Covid Recovery)	-	68,000	(42,429)	25,571
Mars Goodness Knows	4,920	-	(4,920)	-
Henry Smith	20,000	20,000	(14,314)	25,686
D'Oyly Carte	3,000	-	(3,000)	-
Gostling	5,000	-	(5,000)	-
Raised Beds	1,000	-	(1,000)	-
Aviva Community Fund	-	837	-	837
Moondance	10,000	-	(7,902)	2,098
Community Foundation Wales (Respond and Recover Fund)	10,000	-	(7,902)	2,098
Wrexham Community Endowment Fund	-	1,000	(82)	918
Keeping in Touch (KIT)	-	3,000	(1,330)	1,670
Postcode Community Trust Community Gardener	-	19,760	-	19,760
Awards for All (polytunnel)	-	9,268	(4,129)	5,139
	63,414	121,865	(96,502)	88,777
Total of funds	428,101	222,443	(188,825)	461,719

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Designated funds					
Contingency Fund	30,000	-	-	-	30,000
General funds					
General Funds - all funds	290,559	92,489	(66,788)	18,427	334,687
Total Unrestricted funds	320,559	92,489	(66,788)	18,427	364,687
Restricted funds					
Masonic Charity Fund					
Community Grants	2,313	-	-	(119)	2,194
Together in Wrexham Enabling Grant	5,000	-	-	-	5,000
Co-op	2,300	-	-	-	2,300
Mars Goodness Knows	4,920	-	-	-	4,920
Henry Smith	-	20,000	-	-	20,000
D'Oyly Carte	3,000	-	-	-	3,000
Gostling	-	5,000	-	-	5,000
Garfield Weston	-	15,000	-	(15,000)	-
Moondance	-	19,806	(19,806)	-	-
Raised Beds	-	5,500	(4,500)	-	1,000
Leader	-	1,170	-	(1,170)	-
Learning Disability Transformation Fund	-	2,461	(2,461)	-	-
Moondance	-	10,000	-	-	10,000
Community Foundation Wales (Respond and Recover Fund)	-	10,000	-	-	10,000
Keeping in Touch (KIT)	-	17,500	(15,362)	(2,138)	-
	17,533	106,437	(42,129)	(18,427)	63,414

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds (continued)

Total of funds	<u>338,092</u>	<u>198,926</u>	<u>(108,917)</u>	<u>-</u>	<u>428,101</u>
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Restricted funds consist of:

Together in Wrexham Enabling Grant - Legal Costs and Creation of new acces linked to new lease

Henry Smith (covid recovery) - £68300 one year project to support safe reopening of the garden to service users post covid

Henry Smith Charity - Funding for Charity Lead Officer and core costs

Aviva Community Fund - improve access to the garden

Moondance - Funding towards the salary of a KIT co-ordinator

Community Foundation Wales (Respond and Recover Fund) - Funding towards KIT Co-ordinator salary

Wrexham Community Endowment Fund - Educational provision

Keeping in Touch Project - several funds combined, with funding towards the costs of the KIT project

Postcode Community Trust - towards cost of salary of gardener to support marginalised groups.

Awards for All - Construction of new poly tunnel

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	224,264	-	224,264
Current assets	156,128	88,777	244,905
Creditors due within one year	(7,450)	-	(7,450)
Total	372,942	88,777	461,719

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	227,693	-	227,693
Current assets	143,572	63,414	206,986
Creditors due within one year	(6,578)	-	(6,578)
Total	364,687	63,414	428,101

17. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,444 (2020 - £889). This amount was fully paid within the year.

18. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2022.

ERLAS VICTORIAN WALLED GARDEN

England & Wales - Charity number 1131830

Accounts

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Dr S V Moore, Chair R Gow, Vice Chair R Lewis, Vice Chair M Meadows, Treasurer R Birch R Evans B Forehead H Hughes I Macinnes A Parry S Williams P Wilson
Company registered number	06732314
Charity registered number	1131830
Registered office	Bryn Estyn Road Wrexham LL13 9TY
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charitable Company for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Chair's Report April 2020-March 2021

Over the above period EVWG has operated under Welsh Covid-19 regulations with strict risk assessments relating to staff, beneficiaries, volunteers and the general public. Thanks to the devotion and hard-work of all staff, working both in the garden and at home where possible, the infrastructure of the garden has been maintained with the growth and sale of vegetables and flowers throughout the year, including about 30 vegetable boxes per week.

Staff worked hard to ensure that our beneficiaries were able to return as soon as it was safe for them to do so. However, throughout their absence we continued to provide a vital service to our beneficiaries through the "Keeping in Touch" (KiT) project under which staff and volunteers maintained contact with beneficiaries at their homes by distributing our iPads to them and using Skype and Zoom, as well as by telephone. Activities included art, crafts, singing, bingo and carols around Christmas. Production of the Newsletter for beneficiaries and volunteers also continued throughout the year. The KiT project is very well appreciated by all concerned and widely respected. Thanks to all involved.

On a positive note the garden has now successfully reopened and our open days and vegetable sales have proved particularly popular.

We are grateful for the generous support of Wrexham County Borough Council and various local and national charities for support over this difficult period. We were able to avoid furlough and this enabled the garden to continue operating, albeit on a somewhat restricted scale.

Our Finance and General Purposes Committee has continued to meet on a fortnightly basis by Zoom and similarly the Board has continued to meet once a month. Key issues have included Covid-19, the large housing estates to be built around EVWG and the lease extension. These matters are on-going. Thanks to all Directors and staff concerned.

Finally, thanks again to all who have contributed to EVWG over the year, enabling it to stay on its feet, including continuing advice and support from our patron, Lesley Griffiths MS.

Dr Stan Moore

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Introduction

In common with almost every organisation across the globe, the Erlas Victorian Walled Garden has faced considerable disruption as a result of the coronavirus. 2020-21 cannot therefore be compared to any other year in the charity's existence. Despite that the charity has continued to provide an important service and has overcome the challenges presented by the pandemic.

On 20 March 2020, the Finance and General Purposes Committee acting on behalf of the Board of Directors took the decision to close the garden temporarily to reduce the risk of spreading the coronavirus among our staff, volunteers and service users.

As soon as signs appeared that the first lockdown would be eased, a plan for the phased reopening of the garden was devised. This would see, first, the return of staff and then volunteers. After that, short visits to the garden would be permitted for service users and the sale of produce would be resumed. Finally, service users would return to their normal routine and the garden would be opened to the public. Each step would be accompanied by a detailed risk assessment and a series of measures would be introduced to reduce the risk of spreading the infection.

FGP would regularly monitor the situation through the designation of a Coronavirus Monitoring Officer and the next step in reopening the garden would only be taken with the approval of the Board of Directors.

From the start, staff were asked to work from home as far as was possible although a number of staff would visit the garden alone or in family groups for short periods to undertake essential tasks such as watering plants and checking the premises. Staff began to return regularly to the garden on a rota from June 2020, once strict procedures had been put in place to enforce social distancing and other hygiene related practices.

A small number of volunteers would also visit the garden occasionally from the start of the lockdown to help with essential work. The charity checked with relevant authorities including the police to ensure that such visits were in line with the Welsh Covid restrictions. Since that time the number of volunteers working in the garden has increased, although figures remain significantly below the pre-Covid levels.

The needs of service users did not disappear during the lockdown and so the charity took the decision to continue as far as possible to provide support services to the service users. This became known as the Keeping In Touch project and involved Skype and Zoom calls, the provision of online classes, telephone calls and where permissible socially distanced personal visits. Regular newsletters and other communications were sent by post and by email. To facilitate this the charity lent out its stock of iPads to service users and provided technical advice and support to the service users and, where necessary, their carers. It also raised and helped to resolve a number of issues, such as poor internet access within supported accommodation, with the local authority and Welsh Government. The work of the Keeping in Touch project was funded through a number of grants from charitable foundations secured through the hard work of Erlas's fundraising officer, Ann Morton.

As many of the service users had underlying health issues, the charity took a cautious approach to their return to the garden. In May 2020, the charity started preparations for Service User Visits – short, time limited visits on a strict timetable avoiding any overlap with other visitors. These started in practice in July 2020 and proved popular with the service users. The system was suspended during the lockdowns and firebreaks of October and December 2020.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

A more general return of service users was discussed initially in August and a set of criteria established against which to make a decision, taking into consideration legal and government advice, internal systems and preparations and a wider assessment of the risks associated with returning to the garden. In October the charity received clear advice not to reopen to service users at that time. In January 2021 planning for the reopening for service users was resumed and on 1 March the first service user returned to the garden. This decision was taken because of the increased risk to the service user's health of not attending the garden. Since March most service users have returned.

All public events such as summer and Christmas Fayres were cancelled for 2020 as was the National Garden Scheme event.

The decision of Wrexham Council to continue to pay a retainer to organisations providing day care services and the flexibility shown by many of the charity's benefactors meant that EVWG did not have to consider furloughing any of its staff.

In addition to dealing with the coronavirus, the charity has continued to address other important issues. In December 2020 it took part in a pilot business support programme entitled "Sustainable Holistic Development" offered by the Cornwall based company Enjoy Digital. This reviewed staff, volunteer and service user assessments of the services offered by the charity as well as external stakeholder views on the organisation. A number of useful recommendations came out of the process and are being implemented during 2021-22.

Discussions on the lease were put on hold through 2020 as the local authority tried to cope with the ramifications of Covid. Estate developments within Erlas continued, however. Temporary accommodation was secured through the Henry Smith Charity to facilitate the introduction of social distancing bubbles.

2020 was therefore a very challenging year for the charity. Yet, thanks to the dedication and hard work of its staff and volunteers, the support of numerous charitable trusts and Wrexham Council, Erlas has come through unscathed. It continued to provide an important service to its principal beneficiaries, the service users, and has put in place strong foundations for development and even expansion in the years to come.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

a. Policies and objectives

The Erlas Victorian Walled Garden is a company limited by guarantee and is a registered charity.

The objectives of the charity are as follows:

"To promote and protect the health of people with disabilities by providing meaningful daytime, education and work experience in horticulture and as a consequence of this, enable them to obtain life skills so that persons can develop their physical and mental capabilities and grow to full maturity as individuals and members of society, thus improving their quality of life; and to promote the conservation, protection and improvement of the physical and natural environment through the maintenance of Erlas Victorian Walled Garden for the education and enjoyment of the public."

To achieve these objectives the charity undertakes a number of activities, including:

- Providing work experience in the garden and associated activities for service users
- Providing a variety of educational programmes for service users
- Providing opportunities for service users to come into contact with members of the public thereby gaining confidence and personal growth
- Providing a safe, secure and calm environment for service users
- Developing and implementing individual care plans for service users in consultation with funders and social care authorities
- Developing and maintaining a Victorian walled garden, preserving its heritage and promoting its continued contribution to communities within Wrexham and neighbouring counties

In shaping our objectives and planning our activities the trustees have considered the Charity Commission's guidance on public benefit.

The charity relies on grants and the income from fees and charges to cover its operating costs. In setting the fees and charges, the trustees give careful consideration to the costs of delivering services, with particular regard being paid to the level of support needed for each individual service user. The charity is also aware of the level of privately funded service use and the need to ensure that charges are reasonable for such funders. Like many organisations, the Erlas Victorian Walled Garden has put into words its core belief, the reason for its existence. During the year the charity agreed on a new vision and mission. These are as follows:

- **Mission (2018)**
At Erlas Victorian Walled Garden we provide meaningful daytime activity, education and work experience in our socially inclusive, productive and therapeutic garden environment for adults with learning disabilities, from North East Wales, Cheshire and Shropshire.
- **Vision (2018)**
In 10 years' time Erlas Victorian Walled Garden will be a sustainable, inclusive and supportive community for people with a wide range of disabilities centred on a successful horticulturally-based community resource and visitor destination.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Beneficiaries

Until the lockdown the charity was supporting over 30 service users (adults with learning disabilities and/or mental health issues) who would attend on a regular basis. These individuals worked in the garden and attended classes organised by the charity.

Traditionally, many of our service users have required so much care and support that it was always unlikely that they would ever be in a position to hold down a job in the traditional sense of the word. Our aim was and continues to be to provide them with the longer-term care and support they need. As part of that longer-term provision, we would offer them many of the features and advantages of employment, but in a safe and supportive environment. These included working in a team and as an individual, developing new skills which may be of use in their daily lives, having a say in how the garden develops and setting out specific and achievable goals and objectives to be met through a daily routine.

The needs of our beneficiaries have remained throughout the period of the pandemic and although they were not able to come to the garden as they usually did, we felt there was still an important service we could offer them from afar. We therefore adapted what we do to ensure that we were able to continue to offer some service even while the gates of the garden were closed. The Keeping in Touch project maintained links with our service users and provided them with activities they could undertake in the safety of their own homes. These have included online classes and concerts, together with some limited face to face (but socially distanced) meetings.

We believe that everyone who is associated with the charity gains some benefit from that association. Due to the pandemic the charity was unable to offer its usual services to other organisations and groups who have traditionally benefitted from participating in the charity's activities at the garden. These include guides, schools and community groups.

We continued to provide opportunities for the forces' veterans housed in the T? Dewr facility next door to come and engage in gardening activities to help them with their mental health and rehabilitation. Several of the residents returned to work with us once Covid restrictions allowed, and we are continuing to develop good working relationships with the staff at the house.

c. Estate Developments

The Estates Subcommittee continued to meet and report to both the Finance and General Purposes Committee and the Board. It established lists of priorities for immediate action and future development. The committee has worked closely with the fundraising officer to secure funding for some of the future developments.

The coronavirus has meant changes to funding priorities of both the Erlas Victorian Walled Garden and the charitable foundations which support the work of charities across the UK. One result of that is that some foundations have informed us that funding which had previously been offered for specific capital projects could now be used for any purpose at the trustees' discretion.

d. Governance

There were no changes to the membership of the Board this year. Rosemary Birch, the Lead Director for Beneficiaries and one of the key members of the Keeping in Touch project, regularly attended meetings of the Finance and General Purposes Committee.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The charity's policy is to hold a reserve sufficient to allow it to run for a period of three months following any decision made by the board to close the charity. Currently the charity's aim is to hold a reserve of £30,000.

Free reserves stand at £106,994 (2020: £60,902), calculated as the unrestricted funds, less the designated funds and the tangible fixed assets. Total assets stand at £428,101 (2020: £338,092).

Structure, governance and management

a. Constitution

Erlas Victorian Walled Garden is a charitable company limited by guarantee, formed on the 24th October 2008 and registered as a charity on 24th October 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee under the requirements.

The directors who have served during the year and since the year end are set out on page 1. Directors are appointed by a resolution of the Management Committee passed at a special meeting.

c. Organisational structure and decision-making policies

The directors are legally responsible for the overall management and control of the charity. They hold at least one ordinary meeting each year.

d. Policies adopted for the induction and training of Trustees

On appointment, a newly elected director/trustee must as a minimum, read and accept the Constitution of The Erlas Victorian Walled Garden and read, understand and accept the duties and responsibilities of a director/trustee as outlined in the Charity Commission booklets CC3-The Essential Trustee: what you need to know, and CC3 (a): Responsibilities of Charity Trustees.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

e. Financial risk management

The Finance and General Purposes Committee and the full Board of Directors regularly review the charity risk register to ensure that suitable controls are in place to reduce exposure to the identified risks.

Risk Register

The charity has maintained its risk register with the F&GP committee reviewing it every two months and the full Board considering the register three times a year.

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

Statement of Trustees' responsibilities

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

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

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

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

Approved by order of the members of the board of Trustees on 27 January 2022 and signed on their behalf by:



Dr S V Moore
(Chair of Trustees)

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Erlas Victorian Walled Garden ('the Charitable Company')

I report to the charity Trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2021.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable 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 Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

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

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

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

Signed:



Dated: 28/01/2022

S J Tweedie

Bsc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	88,385	106,437	194,822	110,603
Other trading activities	4	3,833	-	3,833	8,591
Investments	5	271	-	271	10
Total income		92,489	106,437	198,926	119,204
Expenditure on:					
Charitable activities	7	66,788	42,129	108,917	110,878
Total expenditure		66,788	42,129	108,917	110,878
Net income		25,701	64,308	90,009	8,326
Transfers between funds	15	18,427	(18,427)	-	-
Net movement in funds		44,128	45,881	90,009	8,326
Reconciliation of funds:					
Total funds brought forward		320,559	17,533	338,092	329,766
Net movement in funds		44,128	45,881	90,009	8,326
Total funds carried forward		364,687	63,414	428,101	338,092

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

The notes on pages 12 to 25 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)
REGISTERED NUMBER: 06732314

BALANCE SHEET
AS AT 31 MARCH 2021

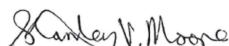
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	227,693	229,657
		<u>227,693</u>	<u>229,657</u>
Current assets			
Debtors	13	10,991	9,352
Cash at bank and in hand		195,995	101,715
		<u>206,986</u>	<u>111,067</u>
Creditors: amounts falling due within one year	14	(6,578)	(2,632)
Net current assets		200,408	108,435
Total assets less current liabilities		428,101	338,092
Net assets excluding pension asset		428,101	338,092
Total net assets		428,101	338,092
Charity funds			
Restricted funds	15	63,414	17,533
Unrestricted funds	15	364,687	320,559
Total funds		428,101	338,092

The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 27 January 2022 and signed on their behalf by:



Dr S V Moore
(Chair of Trustees)

The notes on pages 12 to 25 form part of these financial statements.

ERLAS VICTORIAN WALLED GARDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% on cost
Plant and machinery	- 20% on cost

2.6 Debtors

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

2.7 Cash at bank and in hand

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

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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.8 Liabilities and provisions

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

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

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

2.9 Financial instruments

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

2.10 Pensions

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

2.11 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 Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	496	-	496	753
Grants	87,889	106,437	194,326	109,850
	<u>88,385</u>	<u>106,437</u>	<u>194,822</u>	<u>110,603</u>
<i>Total 2020</i>	<u>77,603</u>	<u>33,000</u>	<u>110,603</u>	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising income	3,833	3,833	8,591
	<u>3,833</u>	<u>3,833</u>	<u>8,591</u>
<i>Total 2020</i>	<u>8,591</u>	<u>8,591</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest from bank	271	271	10
	<u>271</u>	<u>271</u>	<u>10</u>
<i>Total 2020</i>	<u>10</u>	<u>10</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grant to National garden Scheme	-	-	420
<i>Total 2020</i>	420	420	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	66,788	42,129	108,917	110,878
<i>Total 2020</i>	77,937	32,941	110,878	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	76,919	-	31,998	108,917	110,878
<i>Total 2020</i>	85,085	420	25,373	110,878	

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

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	66,903	66,903	69,121
Rent	1,675	1,675	1,815
Repairs and Maintenance	4,656	4,656	8,694
Cleaning	3,685	3,685	5,455
	<u>76,919</u>	<u>76,919</u>	<u>85,085</u>
<i>Total 2020</i>	<u>85,085</u>	<u>85,085</u>	

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	9,578	9,578	8,053
Office costs	2,371	2,371	1,943
Insurance	2,709	2,709	2,569
General expenses	10,994	10,994	6,376
Travel	-	-	22
IT costs	1,894	1,894	1,170
Bank fees	70	70	130
Light, power and heating	1,480	1,480	2,050
Payroll costs	648	648	-
Education	213	213	637
Training	277	277	169
Governance costs	1,764	1,764	2,254
	<u>31,998</u>	<u>31,998</u>	<u>25,373</u>
<i>Total 2020</i>	<u>25,373</u>	<u>25,373</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,925 (2020 - £1,750).

10. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	66,014	68,249
Contribution to defined contribution pension schemes	889	872
	<u>66,903</u>	<u>69,121</u>

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

	2021	<i>2020</i>
	No.	No.
	7	7

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

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2020	247,292	33,560	280,852
Additions	-	7,614	7,614
At 31 March 2021	<u>247,292</u>	<u>41,174</u>	<u>288,466</u>
Depreciation			
At 1 April 2020	26,788	24,407	51,195
Charge for the year	4,945	4,633	9,578
At 31 March 2021	<u>31,733</u>	<u>29,040</u>	<u>60,773</u>
Net book value			
At 31 March 2021	<u>215,559</u>	<u>12,134</u>	<u>227,693</u>
<i>At 31 March 2020</i>	<u>220,504</u>	<u>9,153</u>	<u>229,657</u>

13. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	10,991	9,352
	<u>10,991</u>	<u>9,352</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,233	614
Other creditors	420	286
Accruals and deferred income	1,925	1,732
	6,578	2,632

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Designated Fund - Contingency Fund	30,000	-	-	-	30,000
General funds					
General Funds - all funds	290,559	92,489	(66,788)	18,427	334,687
Total Unrestricted funds	320,559	92,489	(66,788)	18,427	364,687
Restricted funds					
Masonic Charity Fund					
Community Grants	2,313	-	-	(119)	2,194
Together in Wrexham Enabling Grant	5,000	-	-	-	5,000
Co-op	2,300	-	-	-	2,300
Mars Goodness Knows	4,920	-	-	-	4,920
Henry Smith	-	20,000	-	-	20,000
D'Oyly Carte	3,000	-	-	-	3,000
Gostling	-	5,000	-	-	5,000
Garfield Weston	-	15,000	-	(15,000)	-
Moondance	-	19,806	(19,806)	-	-
Raised Beds	-	5,500	(4,500)	-	1,000
Leader	-	1,170	-	(1,170)	-
Learning Disability Transformation Fund	-	2,461	(2,461)	-	-
Moondance	-	10,000	-	-	10,000
Community Foundation Wales (Respond and Recover Fund)	-	10,000	-	-	10,000
Keeping in Touch (KIT)	-	17,500	(15,362)	(2,138)	-
	17,533	106,437	(42,129)	(18,427)	63,414

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

Total of funds	338,092	198,926	(108,917)	-	428,101
Statement of funds - prior year					
	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>	
	£	£	£	£	
Unrestricted funds					
Designated funds					
Designated Fund - Contingency Fund	30,000	-	-	30,000	
General funds					
General Funds - all funds	282,292	86,204	(77,937)	290,559	
Total Unrestricted funds	312,292	86,204	(77,937)	320,559	
Restricted funds					
Masonic Charity Fund Community Grants	2,373	-	(60)	2,313	
Together in Wrexham Enabling Grant	5,000	-	-	5,000	
Co-op	4,967	-	(2,667)	2,300	
Tesco	187	-	(187)	-	
Mars Goodness Knows	4,947	-	(27)	4,920	
Henry Smith	-	30,000	(30,000)	-	
D'Oyly Carte	-	3,000	-	3,000	
	17,474	33,000	(32,941)	17,533	
Total of funds	329,766	119,204	(110,878)	338,092	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. Statement of funds (continued)

Restricted funds consist of:

Masonic Charity Fund Community Awards - IT Provision

Together in Wrexham Enabling Grant -Legal Costs and Creation of new acces linked to new lease

Co-Op - Improving Accessibility

Tesco - Improving Accessibility

Mars Goodness Knows - Construction of raised beds and access

Moondance - Support for salaries during Covid-19

Leader - Fund for the purchase of a defibrilator

Learning Disability Transformation Fund - Towards iPads and headphones

Moondance (KIT) - Funding towards the salary of a KIT co-ordinator

Community Foundation Wales (Respond and Recover Fund) - Funding towards KIT Co-ordinator salary

Henry Smith Charity - Funding for Charity Lead Officer (not yet in post) and core costs

D'Oyly Carte - Funding for Charity Lead Officer (not yet in post) and core costs

Ghostling - Funding for Charity Lead Officer (not yet in post) and core costs

Raised Beds - several funds combined, with funding for raised beds

Keeping in Touch Project - several funds combined, with funding towards the costs of the KIT project

Restricteed funds of £15,000 were transferred to unrestricted funds following agreement form the grant donor. Other funds have been transferred from restricted representing expenditure to purchase fixed assets.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	30,000	-	-	-	30,000
General funds	290,559	92,489	(66,788)	18,427	334,687
Restricted funds	17,533	106,437	(42,129)	(18,427)	63,414
	<u>338,092</u>	<u>198,926</u>	<u>(108,917)</u>	<u>-</u>	<u>428,101</u>

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Designated funds	30,000	-	-	30,000
General funds	282,292	86,204	(77,937)	290,559
Restricted funds	17,474	33,000	(32,941)	17,533
	<u>329,766</u>	<u>119,204</u>	<u>(110,878)</u>	<u>338,092</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	227,693	-	227,693
Current assets	143,572	63,414	206,986
Creditors due within one year	(6,578)	-	(6,578)
Total	<u>364,687</u>	<u>63,414</u>	<u>428,101</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	229,657	-	229,657
Current assets	93,534	17,533	111,067
Creditors due within one year	(2,632)	-	(2,632)
Total	<u><u>320,559</u></u>	<u><u>17,533</u></u>	<u><u>338,092</u></u>

18. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £889 (2020 - £872). This amount was fully paid within the year.

19. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2021.