
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
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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 figure 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
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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
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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:

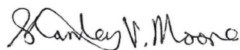
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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
their behalf by:

27 January 2022

and signed on



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

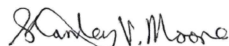
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	227,693	229,657
		<u>227,693</u>	<u>229,657</u>
Current assets			
Debtors	13	10,991	9,352
Cash at bank and in hand		195,995	101,715
		<u>206,986</u>	<u>111,067</u>
Creditors: amounts falling due within one year	14	(6,578)	(2,632)
Net current assets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

ERLAS VICTORIAN WALLED GARDEN
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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.

ERLAS VICTORIAN WALLED GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

ERLAS VICTORIAN WALLED GARDEN
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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>8,591</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>10</u>	<u>10</u>	
<i>Total 2020</i>	<u>10</u>	<u>10</u>	

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

6. Analysis of grants

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

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
	<u>77,937</u>	<u>32,941</u>	<u>110,878</u>	
<i>Total 2020</i>	<u>77,937</u>	<u>32,941</u>	<u>110,878</u>	

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
	<u>85,085</u>	<u>420</u>	<u>25,373</u>	<u>110,878</u>	
<i>Total 2020</i>	<u>85,085</u>	<u>420</u>	<u>25,373</u>	<u>110,878</u>	

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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 £	2020 £
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 No.	2020 No.
	<u>7</u>	<u>7</u>

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>
At 31 March 2020	<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
FOR THE YEAR ENDED 31 MARCH 2021**

15. Statement of funds (continued)

Total of funds	338,092	198,926	(108,917)	-	428,101
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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
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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 defibrillator

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
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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

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
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
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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	320,559	17,533	338,092

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.