

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



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

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

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**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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**CHAIRMAN'S STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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

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

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**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.

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.



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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Statement of Trustees' responsibilities**

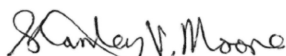
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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**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**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
	Note				
<b>Income from:</b>					
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
<b>Total income</b>		<b>100,578</b>	<b>121,865</b>	<b>222,443</b>	<b>198,926</b>
<b>Expenditure on:</b>					
Charitable activities	7	92,323	96,502	188,825	108,917
<b>Total expenditure</b>		<b>92,323</b>	<b>96,502</b>	<b>188,825</b>	<b>108,917</b>
<b>Net movement in funds</b>		<b>8,255</b>	<b>25,363</b>	<b>33,618</b>	<b>90,009</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		364,687	63,414	428,101	338,092
Net movement in funds		8,255	25,363	33,618	90,009
<b>Total funds carried forward</b>		<b>372,942</b>	<b>88,777</b>	<b>461,719</b>	<b>428,101</b>

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**

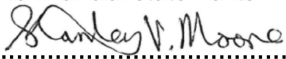
	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	224,264	227,693
		<u>224,264</u>	<u>227,693</u>
<b>Current assets</b>			
Debtors	13	1,349	10,991
Cash at bank and in hand		243,556	195,995
		<u>244,905</u>	<u>206,986</u>
Creditors: amounts falling due within one year	14	(7,450)	(6,578)
<b>Net current assets</b>		<u>237,455</u>	<u>200,408</u>
<b>Total assets less current liabilities</b>		<u>461,719</u>	<u>428,101</u>
<b>Total net assets</b>		<u><u>461,719</u></u>	<u><u>428,101</u></u>
<b>Charity funds</b>			
Restricted funds	15	88,777	63,414
Unrestricted funds	15	372,942	364,687
<b>Total funds</b>		<u><u>461,719</u></u>	<u><u>428,101</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: 8 December 2022

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

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

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

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**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.

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

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

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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.



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**3. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	1,792	-	<b>1,792</b>	496
Grants	30,963	121,865	<b>152,828</b>	136,091
Similar incoming resources	1,630	-	<b>1,630</b>	1,165
	<u>34,385</u>	<u>121,865</u>	<u><b>156,250</b></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	<b>60,569</b>	57,070
	<u>60,569</u>	<u><b>60,569</b></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	<b>5,586</b>	3,833
	<u>5,586</u>	<u><b>5,586</b></u>	<u>3,833</u>
<i>Total 2021</i>	<u><u>3,833</u></u>	<u><u>3,833</u></u>	

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**6. Investment income**

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

**8. Analysis of expenditure by activities**

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

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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

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

**Analysis of support costs**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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**

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

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

<b>2022</b>	<i>2021</i>
<b>No.</b>	<b>No.</b>
<b>10</b>	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).

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**12. Tangible fixed assets**

	Long-term leasehold property £	Plant and machinery £	Total £
<b>Cost or valuation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Due within one year</b>		
Other debtors	1,349	10,991
	<u>1,349</u>	<u>10,991</u>

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

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

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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 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Contingency Fund	30,000	-	-	30,000
<b>General funds</b>				
General Funds - all funds	334,687	100,578	(92,323)	342,942
<b>Total Unrestricted funds</b>	364,687	100,578	(92,323)	372,942
<b>Restricted funds</b>				
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
<b>Total of funds</b>	428,101	222,443	(188,825)	461,719

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency Fund	30,000	-	-	-	30,000
<b>General funds</b>					
General Funds - all funds	290,559	92,489	(66,788)	18,427	334,687
<b>Total Unrestricted funds</b>	<b>320,559</b>	<b>92,489</b>	<b>(66,788)</b>	<b>18,427</b>	<b>364,687</b>
<b>Restricted funds</b>					
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)	-
	<b>17,533</b>	<b>106,437</b>	<b>(42,129)</b>	<b>(18,427)</b>	<b>63,414</b>



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

<b>Total of funds</b>	<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

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

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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**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)
<b>Total</b>	<b>364,687</b>	<b>63,414</b>	<b>428,101</b>

**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.