

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



ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Trustees	Dr S V Moore, Chair R Gow, Vice Chair R Lewis, Vice Chair M Meadows, Treasurer R Birch R Evans (deceased 20 August 2023) B Forehead H Hughes I Macinnes A Parry S Williams P Wilson (resigned 9 November 2022)
Company registered number	06732314
Charity registered number	1131830
Registered office	Bryn Estyn Road Wrexham LL13 9TY
Charity Lead Officer	S Taylor
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

The chairman presents his statement for the year.

Chair's Report April 2022 - March 2023

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

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

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

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

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

Dr Stan Moore 

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

Achievements and performance

a. Introduction

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

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

Social Care Provision

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

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

The Lease

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Increased Collaboration

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

Other Developments

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

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

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

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

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

Estates Developments

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

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

Administration

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

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

People

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

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

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

Objectives and activities

a. Policies and objectives

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

The objectives of the charity are as follows:

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

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

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

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

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

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

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

b. Beneficiaries

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

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

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

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

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

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

c. Estate Developments

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

d. Governance

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

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

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

d. Policies adopted for the induction and training of Trustees

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

e. Financial risk management

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

Risk Register

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

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

ERLAS VICTORIAN WALLED GARDEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

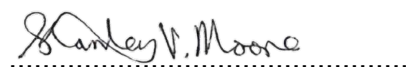
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



Dr S V Moore
(Chair of Trustees)

Date: 30 November 2023

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

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

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charitable Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement


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

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

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

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

Signed:



Dated: 6 December 2023

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

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

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

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

ERLAS VICTORIAN WALLED GARDEN
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BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	216,401	224,264
		<u>216,401</u>	<u>224,264</u>
Current assets			
Debtors	13	480	1,349
Cash at bank and in hand		204,103	243,556
		<u>204,583</u>	<u>244,905</u>
Creditors: amounts falling due within one year	14	(11,883)	(7,450)
Net current assets		<u>192,700</u>	<u>237,455</u>
Total assets less current liabilities		<u>409,101</u>	<u>461,719</u>
Total net assets		<u><u>409,101</u></u>	<u><u>461,719</u></u>
Charity funds			
Restricted funds	15	33,203	88,777
Unrestricted funds	15	375,898	372,942
Total funds		<u><u>409,101</u></u>	<u><u>461,719</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: 30 November 2023

The notes on pages 13 to 26 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 2023

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.6 Debtors

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

2.7 Cash at bank and in hand

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

2.8 Liabilities and provisions

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

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

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

ERLAS VICTORIAN WALLED GARDEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.9 Financial instruments

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

2.10 Pensions

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

2.11 Fund accounting

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

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

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

5. Income from other trading activities

Income from fundraising events

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

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

6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

8. Analysis of expenditure by activities

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

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

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

10. Staff costs

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

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

2023	2022
No.	No.
10	10

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

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

13. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	480	1,349
	480	1,349

14. Creditors: Amounts falling due within one year

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

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

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

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

15. Statement of funds (continued)

Designated funds consist of:

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

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

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

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

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

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

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

17. Pension commitments

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

18. Related party transactions

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