

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



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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 2024**

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<b>Trustees</b>	Dr S V Moore, Chair R Gow, Vice Chair R Lewis, Vice Chair M Meadows, Treasurer R Birch R Evans (deceased 20 August 2023) B Forehead H Hughes I Macinnes (resigned 30 November 2023) J Mason (appointed 30 May 2024) A Parry S Williams
<b>Company registered number</b>	06732314
<b>Charity registered number</b>	1131830
<b>Registered office</b>	Bryn Estyn Road Wrexham LL13 9TY
<b>Charity Lead Officer</b>	S Taylor
<b>Accountants</b>	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 2024**

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The chairman presents his statement for the year.

Chair's Report April 2023 - March 2024

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

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

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

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

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

Dr Stan Moore

Chair, Erlas Victorian Walled Garden, Wrexham

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

## **Achievements and performance**

### **a. Introduction**

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

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

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

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

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

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**

Examples of these workshops and training programmes include:

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

**Corporate Volunteers**

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

**Individual Visitors**

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

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

**Estates Developments**

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

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

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

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

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities**

**a. Policies and objectives**

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

The objectives of the charity are as follows:

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

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

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

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

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

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

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

**b. Beneficiaries**

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

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

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

**c. Volunteers**

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

**d. Community Groups**

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

**e. Governance**

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

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



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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

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

**c. Organisational structure and decision-making policies**

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

**d. Policies adopted for the induction and training of Trustees**

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Structure, governance and management (continued)**

**e. Financial risk management**

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

**Risk Register**

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

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

**Statement of Trustees' responsibilities**

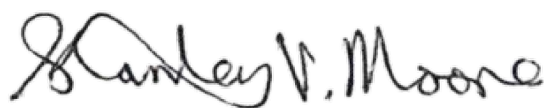
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



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

Date: 29th November 2024

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**ERLAS VICTORIAN WALLED GARDEN  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024.

**Responsibilities and Basis of Report**

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

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

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

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

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**Independent Examiner's Statement**

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

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

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

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

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

Signed:

Dated:

S J Tweedie

BSc FCA DChA

Belmont House  
Shrewsbury Business Park  
Shrewsbury  
Shropshire  
SY2 6LG

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

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

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

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

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

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

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2024**

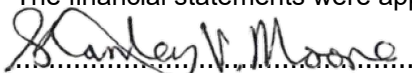
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	217,570	216,401
		<u>217,570</u>	<u>216,401</u>
<b>Current assets</b>			
Debtors	13	62,328	480
Cash at bank and in hand		216,409	204,103
		<u>278,737</u>	<u>204,583</u>
Creditors: amounts falling due within one year	14	(10,075)	(11,883)
<b>Net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

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

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

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

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



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

Date: 29th November 2024

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

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**2. Accounting policies (continued)**

**2.4 Government grants**

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

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

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

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

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

Depreciation is provided on the following basis:

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

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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



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**ERLAS VICTORIAN WALLED GARDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

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

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

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

**2.10 Financial instruments**

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

**2.11 Pensions**

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

**2.12 Fund accounting**

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

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**3. Income from donations and legacies**

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

**4. Income from charitable activities**

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

**5. Income from other trading activities**

**Income from fundraising events**

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

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**6. Investment income**

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

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

**Summary by fund type**

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

**8. Analysis of expenditure by activities**

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

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

**Analysis of direct costs**

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

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

**9. Independent examiner's remuneration**

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

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**ERLAS VICTORIAN WALLED GARDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**10. Staff costs**

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

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

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

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

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

**11. Trustees' remuneration and expenses**

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

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. Debtors**

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

**14. Creditors: Amounts falling due within one year**

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



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

**ERLAS VICTORIAN WALLED GARDEN**  
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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 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
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>
<b>Total Unrestricted funds</b>	<u>372,942</u>	<u>106,838</u>	<u>(103,882)</u>	<u>-</u>	<u>375,898</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<u>461,719</u>	<u>186,338</u>	<u>(238,956)</u>	<u>-</u>	<u>409,101</u>

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**ERLAS VICTORIAN WALLED GARDEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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).

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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 period**

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

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	216,401	-	216,401
Current assets	171,380	33,203	204,583
Creditors due within one year	(11,883)	-	(11,883)
<b>Total</b>	<b>375,898</b>	<b>33,203</b>	<b>409,101</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 £3,443 (2023 - £2,277). This amount was fully paid within the year.

**18. Related party transactions**

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