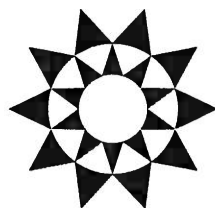


Registered number: 06732314
Charity number: 1131830

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



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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chairman presents his statement for the year.

Chair's Report April 2024 - March 2025

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

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

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

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

Dr Stan Moore

Chair, Erlas Victorian Walled Garden, Wrexham

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Achievements and performance

a. Introduction

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

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

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

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

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

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Achievements and performance (continued)

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

Corporate Volunteers

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

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

Estates Developments

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

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

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

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

Education Programmes

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities

a. Policies and objectives

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

The objectives of the charity are as follows:

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

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

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

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

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Objectives and activities (continued)

b. Beneficiaries

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

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

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

c. Volunteers

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

d. Community Groups

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

e. Governance

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

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

c. Organisational structure and decision-making policies

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

d. Policies adopted for the induction and training of Trustees

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Plans for future periods

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

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

Statement of Trustees' responsibilities

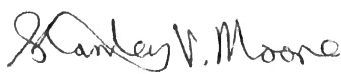
The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



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

Date: 16 December 2025

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

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

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

Responsibilities and Basis of Report

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

Independent Examiner's Statement

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

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

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

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

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

Signed: *Jane Tweedie*

Dated: *16 December 2025*

S J Tweedie

BSc FCA DChA

Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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

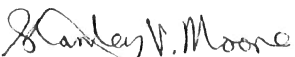
The Charitable Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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: 16 December 2025

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Government grants

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.7 Debtors

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

2.8 Cash at bank and in hand

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

ERLAS VICTORIAN WALLED GARDEN
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Operating leases

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

2.12 Pensions

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

2.13 Fund accounting

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

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

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

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

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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5. Income from other trading activities

Income from fundraising events

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

6. Investment income

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

7. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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

Analysis of direct costs

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

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

Analysis of support costs

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

9. Independent examiner's remuneration

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

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

10. Staff costs

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

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

2025	2024
No.	No.
16	12

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

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

11. Trustees' remuneration and expenses

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

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

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

12. Tangible fixed assets

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

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Debtors

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

14. Creditors: Amounts falling due within one year

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

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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 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Contingency Fund	11,000	-	-	11,000
Closure Fund	50,000	-	-	50,000
	<u>61,000</u>	<u>-</u>	<u>-</u>	<u>61,000</u>
General funds				
General Funds	394,506	190,670	(61,366)	523,810
	<u>455,506</u>	<u>190,670</u>	<u>(61,366)</u>	<u>584,810</u>
Total Unrestricted funds				
	<u>455,506</u>	<u>190,670</u>	<u>(61,366)</u>	<u>584,810</u>
Restricted funds				
Core and Lease	5,000	-	(5,000)	-
Erlas Projects	25,726	412,150	(383,684)	54,192
	<u>30,726</u>	<u>412,150</u>	<u>(388,684)</u>	<u>54,192</u>
Total of funds	<u>486,232</u>	<u>602,820</u>	<u>(450,050)</u>	<u>639,002</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 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Designated funds				
Contingency Fund	11,000	-	-	11,000
Closure Fund	50,000	-	-	50,000
	<u>61,000</u>	<u>-</u>	<u>-</u>	<u>61,000</u>
General funds				
General Funds	314,898	164,665	(85,057)	394,506
	<u>314,898</u>	<u>164,665</u>	<u>(85,057)</u>	<u>394,506</u>
Total Unrestricted funds	<u>375,898</u>	<u>164,665</u>	<u>(85,057)</u>	<u>455,506</u>
Restricted funds				
Core and Lease	5,000	-	-	5,000
Erlas Projects	13,204	146,348	(159,552)	-
Garden and Greenhouse	8,389	44,731	(27,394)	25,726
Outdoor activities	1,000	-	(1,000)	-
Salaries only	5,610	20,000	(25,610)	-
	<u>33,203</u>	<u>211,079</u>	<u>(213,556)</u>	<u>30,726</u>
Total of funds	<u><u>409,101</u></u>	<u><u>375,744</u></u>	<u><u>(298,613)</u></u>	<u><u>486,232</u></u>

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

15. Statement of funds (continued)

Designated funds consist of:

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

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

Restricted funds consist of:

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

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

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

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

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

Analysis of net assets between funds - prior year

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

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

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

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	374,984	216,409
Total cash and cash equivalents	374,984	216,409

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Analysis of changes in net debt

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

20. Pension commitments

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

21. Operating lease commitments

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

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

22. Related party transactions

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