

# BRIDEWELL ORGANIC GARDENS

England & Wales · Charity number 1158456

## Details

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**Other names** BRIDEWELL ORGANIC GARDENS 1, BRIDEWELL GARDENS

**Status** Registered

**Legal form** CIO

**Registered** 2014-09-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bridewell Organic Gardens  
The Walled Garden  
Wilcote  
Chipping Norton  
OX7 3DT

**Phone** 01993259059

**Email** [info@bridewellgardens.org](mailto:info@bridewellgardens.org)

**Website** [www.bridewellgardens.org](http://www.bridewellgardens.org)

## Activities

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**Objects:** TO RELIEVE THE CHARITABLE NEEDS OF PEOPLE RECOVERING FROM AND LIVING WITH A RANGE OF HEALTH PROBLEMS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF SERVICES TO SUPPORT THEIR NEEDS THROUGH HORTICULTURE AND WORKSHOPS RELATING TO RURAL CRAFTS

**Activities:** Helping adults with mental health problems through participation in gardening and related craft activities.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£378,096	£291,289	-	-
2024-03-31	£296,425	£294,599	-	-
2023-03-31	£272,208	£269,642	-	-
2022-03-31	£241,823	£239,258	-	-
2021-03-31	£366,516	£198,906	-	-

## Trustees

Name	Role	Appointed
Andrew Varde		2018-09-10
Dr Tessa Lomax		2026-06-01
Heidi Melinda Black		2019-03-12
Natasha Wooldridge		2025-05-12
Robert Chaplin MB ChB		2019-03-04
Sandra Clarke		2019-04-24
Sarah Garrett		2025-05-12
Sarah Veasey		2025-05-12

**BRIDEWELL ORGANIC GARDENS**

England & Wales - Charity number 1158456

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# Accounts

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**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2025**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2025

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- 5. Independent Examiner's Report to the Trustees
- 6. Statement of Financial Activities
- 7. Balance Sheet
- 8-13. Notes to the Accounts

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2025**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### **Reference and Administration Details**

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office and Operational Address: The Walled Garden, Wilcote, Oxfordshire OX7 3DT

### **Trustees**

The Trustees and officers who served during the year and since the year end were as follows:

Mr Stephen Marshall – Chair (resigned 1<sup>st</sup> September 2025)

Mr Andrew Vardé – Chair (appointed 1st September 2025)

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Mr Richard Khosla-Stevens (resigned 4<sup>th</sup> November 2024)

Ms Danie Woodbridge (resigned 7<sup>th</sup> July 2025)

Mrs Sarah Veasey (appointed 12<sup>th</sup> May 2025)

Mrs Natasha Wooldridge (appointed 12<sup>th</sup> May 2025)

Ms Sarah Garrett (appointed 12<sup>th</sup> May 2025)

### **Management Team**

Ms Ruth Madder - Director

Ms Julie Stantiford – Recovery Service Manager (appointed 1st December 2024)

Ms Madi Ffrench – Recovery Service Manager (retired 30th November 2024)

### **Organisational Structure**

The Board of Trustees meets quarterly with the Director in attendance, as does its Finance and Fundraising and Recovery Sub Committee. The Trustees are responsible for the organisation's strategic direction and policy making.

The Director is line-managed by the Chair on behalf of the Board of Trustees. Responsibility for the delivery of the charity's objectives is delegated to the Director.

### **Objectives and Activities**

Using gardening and working in nature, Bridewell supports people whose lives have been affected by serious mental illness, helping people to identify and work towards active roles in their community. Bridewell believes that everyone, regardless of their mental health, can live valued and rewarding lives. Bridewell creates a supportive, non-judgmental, working environment, where people can rebuild self-esteem, self-confidence, establish meaningful and valued roles, and are supported to find and maintain connections in the wider community.

Horticulture and land-based crafts provide meaningful activities, outlets for creativity, opportunities for positive risk taking, for working in groups and alongside people who have shared experiences of mental ill health.

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2025 (Continued)**

**Objectives and Activities (continued)**

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organisation Root and Branch. Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development.

**Risk Management**

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. Oversight of risk management and audits is delegated to the Risk and Audit Sub Committee. A risk register is reviewed regularly and kept up to date.

**Organisational Development**

Bridewell celebrated 30 years of delivering a recovery service from the walled garden in 2024. We held a birthday tea at the gardens for people who have accessed the service, volunteers, and staff past and present.

We were delighted to welcome Dr Sue Stuart-Smith as a new patron of Bridewell in 2024. An expert in the science which underpins social and therapeutic horticulture. We are very grateful to Sue for her support.

Several key changes in staff took place during the year and the board began the process of recruitment to bring new trustees to the organisation. A long-serving member of staff, Madi ffrench retired at the end of 2024 after 18 years. She was succeeded in the role of Recovery Service Manager by our Deputy, Julie Stantiford. This continuity within the team gave reassurance to people accessing the service and to staff and volunteers. Following the retirement of our Administrator in early 2025 we developed and recruited to a new role of Project Coordinator to provide additional support for developing the service and ensuring monitoring and evaluation work is well resourced.

**Service development**

As well as celebrating the work of the recovery service over 30 years, we began raising funds for site improvements to support the next 30 years of the service. Funds of £104,000 were raised and pledged during this time and the pre-planning process was started to prepare drawings, specifications for an office for the recovery service team, a second polytunnel, and an open sided barn for improved storage and all-seasons outdoor working.

We also began the process of adding the woodland area to Bridewell's lease, a 1.5-acre area of trees and scrubland neighbouring the walled garden and vineyard. This area provides a working space very different to the walled garden and vineyard, with opportunities for horticultural and land management activities to complement the work that happens across the rest of the site.

**Volunteers**

There have been few changes to Bridewell's core team of garden volunteers, however, we've welcomed several new volunteers to support the running of fundraising events at the gardens and in our local community. A team of over 40 volunteers regularly contribute to Bridewell including in the recovery service, supporting people to take part in the working day, event volunteers, weekend volunteers to caretake the site out of hours, minibus drivers, and office volunteers who help with a wide range of projects and day to day administrative tasks.

**Impact**

Bridewell continues to monitor outcomes using a range of methods, looking at qualitative and quantitative measures, using standardised tools (ReQoL and goal based-outcomes) as well as thematic analysis of feedback shared by people as they leave the service.

These central themes emerged again from feedback received in the last year. Together, they indicate what makes Bridewell work and the value of this working community:

**REPORT OF THE TRUSTEES**  
for the year ended 31<sup>st</sup> March 2025 (Continued)

**Impact (continued)**

**Rebuilding a sense of self:** finding purpose, building confidence, reducing isolation

“It gave me a purpose to leave the house and challenge my anxieties.”

“Bridewell helped me to be me again”

**Connecting with peers**

*“Everyone is respectful that we have different struggles and needs and I didn’t feel judged by anyone.”*

**Support of staff and volunteers:** the team are described as calm, non-judgemental, encouraging

*“They listen and give advice but without telling you what to do.”*

*“You make every person feel valued and important.”*

**The role of the garden:** the garden is described as a sanctuary, a place of safety and positive change

*“There are jobs to suit every mood.”*

*“I enjoyed watching the seasons change and seeing plants grow that I helped to plant.”*

*“Not only do plants, fruit & veg grow & are nurtured here, but also the people”*

Of those who left Bridewell’s recovery service last year, 49% moved on with a plan, accessing paid or voluntary work, connecting with social or community activities in the local area.

**Financial Review**

The total income for the year was £378,096 and total expenditure on charitable activities amounted to £291,289.

**Reserves Policy**

The Trustees review the reserves policy bi-annually, examining the charity’s requirements for reserves taking into account the main risks to the organisation, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell’s primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £360,786, £79,403 represents restricted funds and a further £101,627, represent the fixed assets of the charity. The present level of the general reserves available to the charity of £179,756 is viewed as sufficient to meet the requirements of the reserves policy.

**Designated Reserves**

The Trustees have designated £25,000 of general reserves towards two strategic priorities. Towards a planned capital project we have designated £15,000 to progress planning and design work and to provide a contingency. Towards piloting new areas of service delivery we have designated £10,000.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2025 (Continued)**

**Governing Document**

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

**Appointment of Trustees**

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 18th December 2025 and signed on its behalf by:

Andrew Vardé

.....  
Chair of Trustees

Witney

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2025.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA CTA  
A J Carter & Co Limited  
Chartered Certified Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

19th December 2025

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2025**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	130,796	80,858	211,654	140,446
Charitable activities	4	161,573	-	161,573	147,311
Investments	5	4,347	-	4,347	4,068
Other	6	522	-	522	4,600
<b>Total incoming resources</b>		<u>297,238</u>	<u>80,858</u>	<u>378,096</u>	<u>296,425</u>
<b>Expenditure on:</b>					
Raising funds		2,404	-	2,404	2,345
Charitable activities	7	277,510	11,375	288,885	292,254
<b>Total expenditure</b>		<u>279,914</u>	<u>11,375</u>	<u>291,289</u>	<u>294,599</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		17,324	69,483	86,807	1,826
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>17,324</u>	<u>69,483</u>	<u>86,807</u>	<u>1,826</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>264,059</u>	<u>9,920</u>	<u>273,979</u>	<u>272,153</u>
<b>Total funds carried forward</b>		<u>£281,383</u>	<u>£79,403</u>	<u>£360,786</u>	<u>£273,979</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 8 to 13 form part of these financial statements

**BALANCE SHEET**  
as at 31<sup>st</sup> March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	101,627	111,234
		<u>101,627</u>	<u>111,234</u>
<b>Total fixed assets</b>			
<b>Current assets</b>			
Stock	13	15,944	19,820
Debtors	14	465	500
Cash at bank and in hand		255,721	152,468
<b>Total current assets</b>		<u>272,130</u>	<u>172,788</u>
<b>Liabilities</b>			
Creditors falling due within one year	15	12,971	10,043
<b>Net current assets</b>		<u>259,159</u>	<u>162,745</u>
<b>Total assets less current liabilities</b>		360,786	273,979
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities			
<b>Total net assets</b>	16	<u>£360,786</u>	<u>£273,979</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	79,403	9,920
Unrestricted income funds	17	281,383	264,059
Revaluation reserve		-	-
Total unrestricted funds		<u>281,383</u>	<u>264,059</u>
<b>Total charity funds</b>		<u>£360,786</u>	<u>£273,979</u>

These accounts were approved by the board of directors and authorised for issue on: 18th December 2025 and are signed on their behalf by:

Andrew Vardé

.....

Chair of Trustees

The notes on pages 8 to 13 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> March 2025**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Public Benefit Entity**

Bridewell Organic Gardens meets the definition of a public benefit entity under FRS 102.

**c) Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**d) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2025 (continued)

f) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.

Designated Funds (Revenue) comprise money raised by supporters of Bridewell where no restriction has been placed on the use of the grant but where Trustees of Bridewell wish to use the money for designated purposes.

Designated Funds (Capital) relates to funds spent to date on the construction of a new garden room. The project is now complete and the costs will be amortised over fifty years.

Restricted Funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	Over 7 years
Building	Over 50 years

i) **Stock**

Stock is included at the lower of cost or net realisable value.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash 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.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Bridewell Organic Gardens was first registered as an unincorporated charity in 1998.

The charity is now a Charitable Incorporated Organisation. The charity adopted a Constitution that establishes the objectives and powers of the organisation on 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2025 (continued)

**3. Income from donations**

	2025	2024
	£	£
Gifts and donations	128,129	65,678
Grants	83,525	74,768
	<u>£211,654</u>	<u>£140,446</u>

Of the £211,654 of income received in 2025 (2024: £140,446) £80,858 was restricted funds (2024: £30,643) and £130,796 (2024: £109,803) unrestricted funds.

**4. Income from charitable activities**

	2025	2024
	£	£
Fees	122,856	122,856
Sales	38,717	24,455
	<u>£161,573</u>	<u>£147,311</u>

**5. Income from investments**

	2025	2024
	£	£
Interest	4,347	4,068
	<u>£4,347</u>	<u>£4,068</u>

**6. Other income**

	2025	2024
	£	£
Other	522	4,600
	<u>£522</u>	<u>£4,600</u>

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

	2025	2024
	Total	Total
	£	£
Core staffing costs	207,152	197,457
Core operations	73,680	82,814
Administration	7,009	10,987
Independent examination	1,044	996
<b>Total</b>	<u>£288,885</u>	<u>£292,254</u>

Of the £288,885 expenditure in 2025 (2024: £292,254), £277,510 was charged to unrestricted funds: (2024: £257,215) and £11,375 to restricted funds (2024: £35,039).

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2025 (continued)

**8. Net income/(expenditure) for the year**

	2025	2024
	£	£
<i>This is stated after charging:</i>		
Depreciation	9,607	17,513
Independent examiner's fee	<u>1,044</u>	<u>996</u>

**9. Analysis of staff costs and trustee remuneration and expenses**

	2025	2024
	£	£
Salaries and wages	186,635	178,594
Social security costs	9,877	9,081
Pension costs	<u>5,479</u>	<u>5,109</u>
	<u>£201,991</u>	<u>£192,784</u>

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2024: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil).

Key management personnel were paid £68,572 in the year (2024: £86,699).

**10. Staff numbers**

The average monthly number of employees during the year was as follows:

	2025	2024
	Number	Number
	<u>9</u>	<u>9</u>

**11. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2025 (continued)

**12. Tangible fixed assets**

	Building £	Equipment £	Motor Vehicle £	Total £
Cost:				
As at 1 April 2024	109,279	105,661	31,625	246,565
Additions	-	-	-	-
As at 31 March 2025	<u>109,279</u>	<u>105,661</u>	<u>31,625</u>	<u>246,565</u>
Depreciation:				
As at 1 April 2024	21,074	82,632	31,625	135,331
Charge for year	2,185	7,422	-	9,607
As at 31 March 2025	<u>23,259</u>	<u>90,054</u>	<u>31,625</u>	<u>144,938</u>
Net book value:				
As at 31 March 2025	<u>£86,020</u>	<u>£15,607</u>	<u>£-</u>	<u>£101,627</u>
As at 31 March 2024	<u>£88,205</u>	<u>£23,029</u>	<u>£-</u>	<u>£111,234</u>

**13. Stock**

	2025 £	2024 £
Stock	<u>15,944</u>	<u>19,820</u>
	<u>£15,944</u>	<u>£19,820</u>

**14. Debtors**

	2025 £	2024 £
Trade debtors	465	500
Other debtors	-	-
	<u>£465</u>	<u>£500</u>

**15. Creditors: amounts falling due within one year**

	2025 £	2024 £
Creditors	7,232	4,012
Accruals	5,739	6,031
	<u>£12,971</u>	<u>£10,043</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2025 (continued)

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	67,715	33,912	-	101,627
Cash at bank and in hand	176,318	-	79,403	255,721
Other net current assets/(liabilities)	3,438	-	-	3,438
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>£247,471</b>	<b>£33,912</b>	<b>£79,403</b>	<b>£360,786</b>

17. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.24 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.25 £
Restricted Fund	9,920	80,858	(11,375)	-	79,403
<b>Total</b>	<b>£9,920</b>	<b>£80,858</b>	<b>£(11,375)</b>	<b>£-</b>	<b>£79,403</b>

**Analysis of movements in unrestricted funds**

	Balance 01.04.24 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.25 £
General fund	229,119	297,238	(278,886)	-	247,471
Designated fund	34,940	-	(1,028)	-	33,912
<b>Total</b>	<b>£264,059</b>	<b>£297,238</b>	<b>£(279,914)</b>	<b>£-</b>	<b>£281,383</b>

**BRIDEWELL ORGANIC GARDENS**

England & Wales - Charity number 1158456

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# Accounts

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**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2024**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2024

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**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

**Reference and Administration Details**

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office and Operational Address: The Walled Garden, Wilcote, Oxfordshire OX7 3DT

**Trustees**

The Trustees and officers who served during the year and since the year end were as follows:

Mr Stephen Marshall – Chair

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Mr Richard Khosla-Stevens

Mr Andrew Varde

Ms Danie Woodbridge

**Management Team**

Ms Ruth Madder - Director

Ms Madi Ffrench – Recovery Service Manager

**Organisational Structure**

The Board of Trustees meets quarterly with the Director in attendance, as does its Finance and Fundraising, and Recovery Sub Committees. The Trustees are responsible for the organisation's strategic direction and policy making.

The Director is line-managed by the Chair on behalf of the Board of Trustees. Responsibility for the delivery of the charity's objectives is delegated to the Director.

**Objectives and Activities**

Using gardening and working in nature, Bridewell supports people whose lives have been affected by serious mental illness, helping people to identify and work towards active roles in their community. Bridewell believes that everyone, regardless of their mental health, can live valued and rewarding lives. Bridewell creates a supportive, non-judgmental, working environment, where people can rebuild self esteem, self confidence, establish meaningful and valued roles, and are supported to find and maintain valued connections in the wider community.

Horticulture and land-based crafts provide meaningful activities, outlets for creativity, opportunities for positive risk taking, for working in groups and alongside people who have shared experiences of mental ill health.

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2024 (Continued)****Objectives and Activities (continued)**

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organisation Root and Branch. Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development.

**Risk Management**

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. Oversight of risk management and audits is delegated to the Audit and Risk Assurance Sub Committee. A risk register is reviewed regularly and kept up to date.

**Volunteers**

Volunteers play a vital role supporting Bridewell to deliver a recovery service and manage the site. Working alongside staff and service users during the week, volunteers help create a supportive and inclusive environment, including all service users in the day's activities and providing valuable insight to staff of successes and concerns.

In total Bridewell benefits from the support of 40 regular volunteers. Beyond service delivery, volunteers take care of the garden site out of hours, support events at Bridewell, fundraise within the wider community, provide support with monitoring and evaluating outcomes, and help with day-to-day office administration. Bridewell would not be able to operate without the support of our volunteers. A culture of support, trust and inclusion allows volunteers to thrive at the same time as giving so much to support Bridewell's work.

Training opportunities are offered for volunteers through the year including on topics such as solution focussed approaches and mental health first aid. Reflective practice is also supported for volunteers who work alongside people in the recovery service. There are group sessions facilitated by an external clinical supervisor and daily debriefing to share observations as a team of staff and volunteers.

There is a high level of stability in our team of volunteers meaning we rarely have spaces in the core garden team. Bridewell is working with other local organisations to support people to find suitable volunteering opportunities when Bridewell isn't able to offer spaces.

**Organisational Development**

This year saw the next stages in succession planning for the role of Recovery Service Manager with a Deputy Manager in post supporting the team and delegating more responsibilities. We have been carefully planning for changes within a small and stable staff team knowing how important continuity is within the service.

Expenses in the year included the completion of the project to relaunch Bridewell's website to better support people who are referred to the Recovery Service as well as providing information for donors and health professionals.

**Service Development**

The role of Recovery and Employment Coach has led the team in building practical links outside the gardens with training providers, volunteer placements and keeping us up to date with opportunities in our local communities. With this role Bridewell has been able to run a monthly group open to everyone accessing the service to talk about steps after leaving Bridewell's Recovery Service. 'Beyond Bridewell' has covered topics including living with autism, positive experiences of accessing opportunities in the community, when and how to disclose a period of ill-health, and preparing for interviews.

**REPORT OF THE TRUSTEES**  
for the year ended 31<sup>st</sup> March 2024 (Continued)

**Service Development (continued)**

Monthly Connect Sessions have been running for a year giving people who have left Bridewell a chance to take part in activities in the garden alongside current gardeners. A review of this service will be carried out to make sure it continues to meet the needs of people who have left Bridewell and people currently within the service.

With a good level of staff and financial stability, the team have begun exploring how to develop Bridewell's service to meet the needs of people recovering from mental ill health in our wider community. The opportunity to develop a community garden in a neighbouring town is under discussion – a stepping stone for people leaving the Recovery Service as well as a beautiful garden open to people less affected by mental ill health.

**Impact**

Bridewell continues to monitor outcomes using a range of methods, looking at qualitative and quantitative measures, using standardised tools (ReQoL and goal based-outcomes) as well as thematic analysis of feedback shared by people as they leave the service.

Of people leaving Bridewell in the last 12 months, 57% moved on to paid or voluntary employment or to pursue further education and training. There is a high level of engagement with the recovery service which continues to reflect the benefits of working alongside others in a supportive and safe environment.

*“You have this magic way of pushing me out of my comfort zone gently, even when I resented it at the time!! If you hadn't taught me that it's safe to do scary things I'd probably still be too scared to even leave the house, let alone do all the things I'm doing now with studies and getting a job. The most valuable lesson you taught me about pushing myself out of my comfort zone is that it's totally ok if it doesn't go to plan. That reassurance I'll carry with me and will always remind myself when I do scary things.”*

*“Bridewell exceeded my expectations because I didn't think I'd gain as much personal growth as I did. Being in an environment that is calm was so healing for me because I hadn't experienced a place with calmness before. I enjoyed having the opportunities to learn new skills and doing activities I wouldn't be able to access anywhere else.”*

As well as these formal outcomes, we also continue to see feedback reiterating the social impact of working alongside others and being supported to make progress at your own pace. People report increased self-esteem, self-confidence, an increased ability to manage their own mental health and to reflect positively on their recovery.

*“Coming to Bridewell made me feel like I was part of a community and that shared connection with others is very special.”*

*“I built healthy relationships with others and I have made friends with some people outside of Bridewell. Everyone is respectful that we all have different struggles and needs and I didn't feel judged by anyone.”*

Bridewell continues to use a Storytelling Project to support people to share their experiences of Bridewell and with permission these stories are used to illustrate the impact of the Recovery Service. Partners, or family members are also able to reflect on their experience as a carer.

**Financial Review**

The total income for the year was £296,425 and total expenditure on charitable activities amounted to £294,599.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2024 (Continued)**

**Reserves Policy**

The Trustees review the reserves policy bi-annually, examining the charity’s requirements for reserves taking into account the main risks to the organisation, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell’s primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £273,979, £9,920 represents restricted funds and a further £111,234 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £152,825 is viewed as sufficient to meet the requirements of the reserves policy.

**Designated Reserves**

The Trustees have designated £25,000 of general reserves towards two strategic priorities. Towards a planned capital project we have designated £15,000 to progress planning and design work and to provide a contingency. Towards piloting new areas of service delivery we have designated £10,000.

**Structure, Governance and Management**

At the end of the financial year, the board agreed to commission an independent governance review to identify areas for improvement and recognise areas of governance that are working well. The results of this will direct governance activities including audit and risk management.

**Governing Document**

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

**Appointment of Trustees**

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 27th November 2024 and signed on its behalf by:

Stephen Marshall

.....  
Stephen Marshall - Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2024.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA CTA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

29th November 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2024**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	109,803	30,643	140,446	110,997
Charitable activities	4	147,311	-	147,311	158,197
Investments	5	4,068	-	4,068	1,441
Other	6	4,600	-	4,600	1,573
<b>Total incoming resources</b>		<u>265,782</u>	<u>30,643</u>	<u>296,425</u>	<u>272,208</u>
<b>Expenditure on:</b>					
Raising funds		2,345	-	2,345	2,608
Charitable activities	7	257,215	35,039	292,254	267,034
<b>Total expenditure</b>		<u>259,560</u>	<u>35,039</u>	<u>294,599</u>	<u>269,642</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		6,222	(4,396)	1,826	2,566
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>6,222</u>	<u>(4,396)</u>	<u>1,826</u>	<u>2,566</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>257,837</u>	<u>14,316</u>	<u>272,153</u>	<u>269,587</u>
<b>Total funds carried forward</b>		<u>£264,059</u>	<u>£9,920</u>	<u>£273,979</u>	<u>£272,153</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 8 to 13 form part of these financial statements

**BALANCE SHEET**  
as at 31<sup>st</sup> March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	111,234	128,747
<b>Total fixed assets</b>		111,234	128,747
<b>Current assets</b>			
Stock	13	19,820	14,268
Debtors	14	500	2,316
Cash at bank and in hand		152,468	137,743
<b>Total current assets</b>		172,788	154,327
<b>Liabilities</b>			
Creditors falling due within one year	15	10,043	10,921
<b>Net current assets</b>		162,745	143,406
<b>Total assets less current liabilities</b>		273,979	272,153
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities		-	-
<b>Total net assets</b>	16	£273,979	£272,153
<b>The funds of the Charity</b>			
Restricted income funds	17	9,920	14,316
Unrestricted income funds	17	264,059	257,837
Revaluation reserve		-	-
Total unrestricted funds		264,059	257,837
<b>Total charity funds</b>		£273,979	£272,153

These accounts were approved by the board of directors and authorised for issue on: 27th November 2024 and are signed on their behalf by:

Stephen Marshall

.....  
Stephen Marshall - Chair of Trustees

The notes on pages 8 to 13 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> March 2024**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Public Benefit Entity**

Bridewell Organic Gardens meets the definition of a public benefit entity under FRS 102.

**c) Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**d) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

- f) **Fund Accounting**  
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.
- Designated Funds (Revenue) comprise money raised by supporters of Bridewell where no restriction has been placed on the use of the grant but where Trustees of Bridewell wish to use the money for designated purposes.
- Designated Funds (Capital) relates to funds spent to date on the construction of a new garden room. The project is now complete and the costs will be amortised over fifty years.
- Restricted Funds are subject to restrictions as imposed by the donor or through the terms of an appeal.
- g) **Expenditure and Irrecoverable VAT**  
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
- h) **Tangible Fixed Assets**  
Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:
- | Asset<br>Category | Annual<br>Rate |
|-------------------|----------------|
| Equipment         | Over 7 years   |
| Building          | Over 50 years  |
- i) **Stock**  
Stock is included at the lower of cost or net realisable value.
- j) **Debtors**  
Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
- k) **Cash at Bank and in Hand**  
Cash at bank and cash 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.
- l) **Creditors and Provisions**  
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2. **Legal Status of the Charity**

Bridewell Organic Gardens was first registered as an unincorporated charity in 1998.

The charity is now a Charitable Incorporated Organisation. The charity adopted a Constitution that establishes the objectives and powers of the organisation on 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

**3. Income from donations**

	2024	2023
	£	£
Gifts and donations	65,678	67,985
Grants	74,768	43,012
	<u>£140,446</u>	<u>£110,997</u>

Of the £140,446 of income received in 2024 (2023: £110,997) £30,643 was restricted funds (2023: £24,012) and £109,803 (2023: £86,985) unrestricted funds.

**4. Income from charitable activities**

	2024	2023
	£	£
Fees	122,856	123,728
Sales	24,455	34,469
	<u>£147,311</u>	<u>£158,197</u>

**5. Income from investments**

	2024	2023
	£	£
Interest	4,068	1,441
	<u>£4,068</u>	<u>£1,441</u>

**6. Other income**

	2024	2023
	£	£
Other	4,600	1,573
	<u>£4,600</u>	<u>£1,573</u>

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

	2024	2023
	Total	Total
	£	£
Core staffing costs	197,457	196,130
Core operations	82,814	58,588
Administration	10,987	11,362
Independent examination	996	954
<b>Total</b>	<u>£292,254</u>	<u>£267,034</u>

Of the £292,254 expenditure in 2024 (2023: £267,034), £257,215 was charged to unrestricted funds (2023: £257,754) and £35,039 to restricted funds (2023: £9,280).

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

**8. Net income/(expenditure) for the year**

	2024	2023
<i>This is stated after charging:</i>	£	£
Depreciation	17,513	17,513
Independent examiner's fee	996	954
	996	954

**9. Analysis of staff costs and trustee remuneration and expenses**

	2024	2023
	£	£
Salaries and wages	178,594	175,522
Social security costs	9,081	9,489
Pension costs	5,109	5,155
	£192,784	£190,166

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2023: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

Key management personnel were paid £86,699 in the year (2023: £91,251).

**10. Staff numbers**

The average monthly number of employees during the year was as follows:

	2024	2023
	Number	Number
	<u>9</u>	<u>9</u>

**11. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12. Tangible fixed assets**

	Building £	Equipment £	Motor Vehicle £	Total £
Cost:				
As at 1 April 2023	109,279	105,661	31,625	246,565
Additions	-	-	-	-
As at 31 March 2024	109,279	105,661	31,625	246,565
Depreciation:				
As at 1 April 2023	18,889	75,210	23,719	117,818
Charge for year	2,185	7,422	7,906	17,513
As at 31 March 2024	21,074	82,632	31,625	135,331
Net book value:				
As at 31 March 2024	£88,205	£23,029	£-	£111,234
As at 31 March 2023	£90,390	£30,451	£7,906	£128,747

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

13. **Stock**

	2024	2023
	£	£
Stock	19,820	14,268
	<u>£19,820</u>	<u>£14,268</u>

14. **Debtors**

	2024	2023
	£	£
Trade debtors	500	1,570
Other debtors	-	746
	<u>£500</u>	<u>£2,316</u>

15. **Creditors: amounts falling due within one year**

	2024	2023
	£	£
Creditors	4,012	5,315
Accruals	6,031	5,606
	<u>£10,043</u>	<u>£10,921</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	76,294	34,940	-	111,234
Cash at bank and in hand	142,548	-	9,920	152,468
Other net current assets/(liabilities)	10,277	-	-	10,277
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£229,119</u>	<u>£34,940</u>	<u>£9,920</u>	<u>£273,979</u>

17. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.23 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.24 £
Restricted Fund	14,316	30,643	(35,039)	-	9,920
<b>Total</b>	<u>£14,316</u>	<u>£30,643</u>	<u>£(35,039)</u>	<u>£-</u>	<u>£9,920</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

**Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.04.23 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.24 £
General fund	221,869	265,782	(258,532)	-	229,119
Designated fund	35,968	-	(1,028)	-	34,940
<b>Total</b>	<b>£257,837</b>	<b>£265,782</b>	<b>£(259,560)</b>	<b>£-</b>	<b>£264,059</b>

**BRIDEWELL ORGANIC GARDENS**

England & Wales - Charity number 1158456

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# Accounts

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**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2023**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2023

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- 1-4. Report of the Trustees and General Information
- 5. Independent Examiner's Report to the Trustees
- 6. Statement of Financial Activities
- 7. Balance Sheet
- 8-13. Notes to the Accounts

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

**Reference and Administration Details**

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office and Operational Address: The Walled Garden, Wilcote, Oxfordshire OX7 3DT

**Trustees**

The Trustees and officers who served during the year and since the year end were as follows:

Mr Stephen Marshall – Chair

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Ms Rose Hallam (May 2023 see dedication below)

Mr Richard Khosla-Stevens

Mr Andrew Varde

Ms Danie Woodbridge

**Management Team**

Ms Ruth Madder - Director

Ms Madi Ffrench – Recovery Service Manager

**Organisational Structure**

The Board of Trustees meets quarterly with the Director in attendance, as does its Finance and Fundraising, and Recovery Sub Committees. The Trustees are responsible for the organisation's strategic direction and policy making.

The Director is line-managed by the Chair on behalf of the Board of Trustees. Responsibility for the delivery of the charity's objectives is delegated to the Director.

**Dedication to Rosemary Hallam**

In May 2023 Rosemary Hallam, trustee of Bridewell since 2016, died after a long illness. Rose's contribution to Bridewell is greatly missed. She brought expertise as an experienced charity leader, occupational therapist, and a deep belief in the role of rehabilitation and recovery in supporting people affected by serious mental ill health to live well. As a trustee of Bridewell, Rose exemplified the characteristics required in the role, dedicated, interested, and challenging with integrity. Rose was always focused on the organisation's impact and purpose, on the people accessing Bridewell's service and the people delivering it.

**Objectives and Activities**

Using gardening and working in nature, Bridewell supports people whose lives have been affected by serious mental illness, helping people to identify and work towards active roles in their community. Bridewell believes that everyone, regardless of their mental health, can live valued and rewarding lives. Bridewell creates a supportive, non-judgmental, working environment, where people can rebuild self esteem, self confidence, establish meaningful and valued roles, and are supported to find and maintain valued connections in the wider community.

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2023 (Continued)****Objectives and Activities (continued)**

Horticulture and land-based crafts provide meaningful activities, outlets for creativity, opportunities for positive risk taking, for working in groups and alongside people who have shared experiences of mental ill health.

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organisation Root and Branch. Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development.

**Risk Management**

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. A risk register is reviewed regularly and kept up to date. The Trustees have established a new Audit and Risk Assurance Sub Committee to strengthen the organisation's assessment and management of risk.

**Volunteers**

Volunteers play a vital role supporting Bridewell to deliver a recovery service and manage the site. Working alongside staff and service users during the week, volunteers help create a supportive and inclusive environment, including all service users in the day's activities and providing valuable insight to staff of successes and concerns.

In total Bridewell benefits from the support of 40 regular volunteers. Beyond service delivery, volunteers take care of the garden site out of hours, support events at Bridewell, fundraise within the wider community, provide support with monitoring and evaluating outcomes, and help with day-to-day office administration. Bridewell would not be able to operate without the support of our volunteers. A culture of support, trust and inclusion allows volunteers to thrive at the same time as giving so much to support Bridewell's work.

Bridewell regularly maintains a waiting list for garden volunteers. The average length of service for garden volunteers is 9 years reflecting the high level of stability within the team. This continuity contributes to the supportive community benefiting people who access the service.

Tribute to John Hastings – a volunteer with Bridewell for 5 years, John shared his metal working and blacksmithing skills with gardeners. John died in summer 2022 after a short illness. People who worked with John found these sessions inspiring. John helped people to try something new and unusual, to create or repair objects used in the gardens, or small projects that could be taken home, a hook or bracket, a house number, a hand trowel. Gardeners volunteers and staff shared their condolences with John's family and thanked him for his support of Bridewell's work.

**Organisational Development**

Active succession planning continued this year with the creation of a new post of Horticultural Technician. This part time role was created to provide additional oversight of the garden and vineyard, ensuring a member of staff outside the Recovery Service team could share the responsibility of monitoring, planning, and understanding the overall needs of the site, horticultural equipment, tools and materials.

Further infrastructure investment was made to the garden site and back office systems thanks to the support of the Oxfordshire Community Foundation's Step Change Fund and the support of a private donor. Investments in the year included moving to a new database to more securely and accurately manage supporter information as well as investing in work to address access to water and heating office space.

**REPORT OF THE TRUSTEES**  
for the year ended 31<sup>st</sup> March 2023 (Continued)

**Organisational Development**

These investments directly affect service delivery by ensuring a safe working environment and helping Bridewell to better engage with supporters, donors, and volunteers.

Oxfordshire Community Foundation's Step Change Fund also allowed for the development of a new website which launched in April 2023.

**Service Development**

People accessing Bridewell's recovery service share experiences of what is working well and what could be improved. Every three months gardeners meet each day with staff to discuss news and plans, a separate open meeting is a forum for deeper discussion and planning with gardeners and staff. This Growing Bridewell group has covered topics including rewriting induction and information for new gardeners with the support of an occupational therapy student and making sure Bridewell's website answers questions people have when looking for support.

Another discussion led by the Growing Bridewell group was how to better support people moving on from Bridewell. The result of this was the decision to trial a monthly drop in session for people who have left the recovery service. Bridewell is grateful to all those who have contributed to these conversations and helped Bridewell to establish these new monthly Connect Sessions.

**Impact**

Outcomes for people moving on from Bridewell remain consistent with previous years. In the last year 40% of people left to start paid or voluntary employment, a further 42% of people moved on from Bridewell in a planned way. This high level of engagement with the recovery service is reviewed in more depth through Bridewell's impact report. Extracts of which are given below.

People report significant improvements in self-esteem (an umbrella term which here includes self-confidence, well-being, self-motivation, sense of purpose, self-compassion, feeling useful etc.). Quotes best illustrate the impact "... *the effect was enormous...helped me to envisage a future where before there was none*". "*It literally kept me alive*".

Crucially, people develop or re-discover social skills enabling people to form relationships with others, particularly those with similar issues to themselves. "*The other gardeners are far more understanding than the average population*". "*Genuine friendships formed – I felt so much love and appreciation from and for others*". Qualities such as compassion, friendship, sense of belonging are regularly described as developments.

It is hard to overestimate the impact of Bridewell on gardeners, as described by them.

Impact continues to be reviewed looking at qualitative and quantitative analysis. The Bridewell Storytelling Project supports people to share their experiences of Bridewell and with permission these stories are used to illustrate the impact of the Recovery Service. An extract is given here:

*"Bridewell gave me time and peace. Here everything grows and I grew. I've learned not to suffer in silence but to speak out. I've still got a long way to go but I've found out how far I've come and I'm glad I am where I am."*

**Financial Review**

The total income for the year was £272,208 and total expenditure on charitable activities amounted to £269,642.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2023 (Continued)**

**Reserves Policy**

The Trustees review the reserves policy bi-annually, examining the charity's requirements for reserves taking into account the main risks to the organisation, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell's primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £272,153, £14,316 represents restricted funds and a further £128,747 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £129,090 is viewed as sufficient to meet the requirements of the reserves policy.

**Structure, Governance and Management**

**Governing Document**

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

**Appointment of Trustees**

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 20th December 2023 and signed on its behalf by:

Stephen Marshall

.....  
Chair of Trustees

Witney

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2023.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA CTA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

20th December 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	86,985	24,012	110,997	97,027
Charitable activities	4	158,197	-	158,197	141,015
Investments	5	1,441	-	1,441	31
Other	6	1,573	-	1,573	3,750
<b>Total incoming resources</b>		<u>248,196</u>	<u>24,012</u>	<u>272,208</u>	<u>241,823</u>
<b>Expenditure on:</b>					
Raising funds		2,608	-	2,608	540
Charitable activities	7	257,754	9,280	267,034	238,718
<b>Total expenditure</b>		<u>260,362</u>	<u>9,280</u>	<u>269,642</u>	<u>239,258</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(12,166)	14,732	2,566	2,565
<b>Transfer between funds</b>		11,192	(11,192)	-	-
<b>Net movement in funds</b>		(974)	3,540	2,566	2,565
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>258,811</u>	<u>10,776</u>	<u>269,587</u>	<u>267,022</u>
<b>Total funds carried forward</b>		<u>£257,837</u>	<u>£14,316</u>	<u>£272,153</u>	<u>£269,587</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 8 to 13 form part of these financial statements

**BALANCE SHEET**  
as at 31<sup>st</sup> March 2023

	Note	<b>2023</b> £	<b>2022</b> £
<b>Fixed assets</b>			
Tangible assets	12	128,747	121,137
<b>Total fixed assets</b>		<u>128,747</u>	<u>121,137</u>
<b>Current assets</b>			
Stock	13	14,268	19,756
Debtors	14	2,316	-
Cash at bank and in hand		<u>137,743</u>	<u>137,115</u>
<b>Total current assets</b>		154,327	156,871
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>10,921</u>	<u>8,421</u>
<b>Net current assets</b>		<u>143,406</u>	<u>148,450</u>
<b>Total assets less current liabilities</b>		272,153	269,587
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities			
<b>Total net assets</b>	16	<u>£272,153</u>	<u>£269,587</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>14,316</u>	<u>10,776</u>
Unrestricted income funds	17	257,837	258,811
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>257,837</u>	<u>258,811</u>
<b>Total charity funds</b>		<u>£272,153</u>	<u>£269,587</u>

These accounts were approved by the board of directors and authorised for issue on: 20th December 2023 and are signed on their behalf by:

Stephen Marshall

.....

Chair of Trustees

The notes on pages 8 to 13 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> March 2023**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Public Benefit Entity**

Bridewell Organic Gardens meets the definition of a public benefit entity under FRS 102.

**c) Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**d) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2023 (continued)

f) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.

Designated Funds (Revenue) comprise money raised by supporters of Bridewell where no restriction has been placed on the use of the grant but where Trustees of Bridewell wish to use the money for designated purposes.

Designated Funds (Capital) relates to funds spent to date on the construction of a new garden room. The project is now complete and the costs will be amortised over fifty years.

Restricted Funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	Over 7 years
Building	Over 50 years

i) **Stock**

Stock is included at the lower of cost or net realisable value.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash 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.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Bridewell Organic Gardens was first registered as an unincorporated charity in 1998.

The charity is now a Charitable Incorporated Organisation. The charity adopted a Constitution that establishes the objectives and powers of the organisation on 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2023 (continued)

**3. Income from donations**

	2023	2022
	£	£
Gifts and donations	67,985	65,747
Grants	43,012	31,280
Job retention scheme grants	-	-
	<u>£110,997</u>	<u>£97,027</u>

Of the £110,997 of income received in 2023 (2022: £97,027) £24,012 was restricted funds (2022: £11,630) and £86,985 (2022: £85,397) unrestricted funds.

**4. Income from charitable activities**

	2023	2022
	£	£
Fees	123,728	116,741
Sales	34,469	24,274
	<u>£158,197</u>	<u>£141,015</u>

**5. Income from investments**

	2023	2022
	£	£
Interest	1,441	31
	<u>£1,441</u>	<u>£31</u>

**6. Other income**

	2023	2022
	£	£
Other	1,573	150
Sale of assets	-	3,600
	<u>£1,573</u>	<u>£3,750</u>

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

	2023	2022
	Total	Total
	£	£
Core staffing costs	196,130	180,154
Core operations	58,588	45,097
Administration	11,362	12,555
Independent examination	954	912
<b>Total</b>	<u>£267,034</u>	<u>£238,718</u>

Of the £267,034 expenditure in 2023 (2022: £238,718), £257,754 was charged to unrestricted funds (2022: £217,188) and £9,280 to restricted funds (2022: £21,530).

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2023 (continued)

**8. Net income/(expenditure) for the year**

	2023	2022
<i>This is stated after charging:</i>	£	£
Depreciation	17,513	12,725
Independent examiner's fee	954	912
	954	912

**9. Analysis of staff costs and trustee remuneration and expenses**

	2023	2022
	£	£
Salaries and wages	175,522	163,833
Social security costs	9,489	8,409
Pension costs	5,155	4,857
	£190,166	£177,099

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2022: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £Nil) neither were they reimbursed expenses during the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil).

Key management personnel were paid £91,251 in the year (2022: £89,168).

**10. Staff numbers**

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
	<u>9</u>	<u>10</u>

**11. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12. Tangible fixed assets**

	Building £	Equipment £	Motor Vehicle £	Total £
Cost:				
As at 1 April 2022	109,279	80,538	31,625	221,442
Additions	-	25,123	-	25,123
As at 31 March 2023	109,279	105,661	31,625	246,565
Depreciation:				
As at 1 April 2022	16,704	67,788	15,813	100,305
Charge for year	2,185	7,422	7,906	17,513
As at 31 March 2023	18,889	75,210	23,719	117,818
Net book value:				
As at 31 March 2023	£90,390	£30,451	£7,906	£128,747
As at 31 March 2022	£92,575	£12,750	£15,812	£121,137

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2023 (continued)

13. **Stock**

	2023	2022
	£	£
Stock	14,268	19,756
	<u>£14,268</u>	<u>£19,756</u>

14. **Debtors**

	2023	2022
	£	£
Trade debtors	1,570	-
Other debtors	746	-
	<u>£2,316</u>	<u>£-</u>

15. **Creditors: amounts falling due within one year**

	2023	2022
	£	£
Creditors	5,315	6,045
Accruals	5,606	2,376
	<u>£10,921</u>	<u>£8,421</u>

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

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	92,779	35,968	-	128,747
Cash at bank and in hand	123,427	-	14,316	137,743
Other net current assets/(liabilities)	5,663	-	-	5,663
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£221,869</u>	<u>£35,968</u>	<u>£14,316</u>	<u>£272,153</u>

17. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.22	Incoming resources	Resources expended	Transfers	Funds 31.03.23
	£	£	£	£	£
Restricted Fund	10,776	24,012	(9,280)	(11,192)	14,316
<b>Total</b>	<u>£10,776</u>	<u>£24,012</u>	<u>£(9,280)</u>	<u>£(11,192)</u>	<u>£14,316</u>

£11,912 was received in the year to fund the build and implementation of a new website. The transfer of funds from restricted to unrestricted reflects this fixed asset expenditure.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2023 (continued)

**Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.04.22 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.23 £
General fund	221,815	248,196	(259,334)	11,192	221,869
Designated fund	36,996	-	(1,028)	-	35,968
<b>Total</b>	<b>£258,811</b>	<b>£248,196</b>	<b>£(260,362)</b>	<b>£11,192</b>	<b>£257,837</b>

**BRIDEWELL ORGANIC GARDENS**

England & Wales - Charity number 1158456

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# Accounts

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**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2022**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2022

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**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

### **Reference and Administration Details**

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office and Operational Address: The Walled Garden, Wilcote, Oxfordshire OX7 3DT

### **Trustees**

The Trustees and officers who served during the year and since the year end were as follows:

Mr John Adams – Chair to 7th March 2022

Mr Stephen Marshall – Chair from 7th March 2022

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Ms Rose Hallam

Mr Richard Khosla-Stevens

Mr Andrew Varde

Ms Danie Woodbridge – from 7th March 2022

### **Management Team**

Ms Ruth Madder - Director

Ms Madi ffrench – Recovery Service Manager

### **Organisational Structure**

The Board of Trustees meets quarterly with the Director in attendance, as does its Finance and Fundraising, and Recovery Sub Committees. A new Audit and Risk Assurance Sub Committee has been established to oversee risk and audit management. The Trustees are responsible for the organisation's strategic direction and policy making.

The Director is line-managed by the Chair on behalf of the Board of Trustees. Responsibility for the delivery of the charity's objectives is delegated to the Director.

In March 2022 Bridewell's Chair of Trustees John Adams stepped down after 4 years as Chair. The Bridewell team are extremely grateful for the attention and care John gave to this role guiding the organisation through a time of extreme uncertainty. Bridewell welcomes Stephen Marshall as Chair of Trustees bringing rich governance and administrative expertise to the organisation.

### **Objectives and Activities**

Using gardening and working in nature, Bridewell supports people whose lives have been affected by serious mental illness, helping people to identify and work towards active roles in their community. Bridewell believes that everyone, regardless of their mental health, can live valued and rewarding lives. Bridewell creates a supportive, non-judgmental, working environment, where people can rebuild self esteem, self confidence, establish meaningful and valued roles, and are supported to find and maintain valued connections in the wider community.

Horticulture and land-based crafts provide meaningful activities, outlets for creativity, opportunities for positive risk taking, for working in groups and alongside people who have shared experiences of mental ill health.

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2022 (Continued)****Objectives and Activities (continued)**

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organisation Root and Branch. Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development.

**Risk Management**

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. A risk register is reviewed regularly and kept up to date. The Trustees have established a new Audit and Risk Assurance Sub Committee to strengthen the organisation's assessment and management of risk.

**Volunteers and Community Connections**

Volunteers play a vital role supporting Bridewell to deliver a recovery service and manage the site. Working alongside staff and service users during the week, volunteers help create a supportive and inclusive environment, including all service users in the day's activities and providing valuable insight to staff of successes and concerns. Beyond service delivery, volunteers take care of the garden site out of hours, support events at Bridewell, fundraise within the wider community, provide support with monitoring and evaluating outcomes, and help with day-to-day office administration. Bridewell would not be able to operate without the support of our volunteers. A culture of support, trust and inclusion allows volunteers to thrive at the same time as giving so much to support Bridewell's work.

Over the last year Bridewell has benefitted from the support of over 30 regular volunteers across a range of roles. Our team of 20 garden volunteers bring a wealth of experience and, by committing to regular attendance at the garden one day a week, greatly enhance the continuity and strength of community Bridewell can offer. The average length of service for Bridewell's team of garden volunteers is over 9 years.

Bridewell benefits from the support of teams of corporate volunteers with a close relationship with Elsevier's local office in Kidlington (Elsevier is an International Publishing company). Through the year over 50 Elsevier staff attended for volunteering days, supporting the annual grape harvest and tackling some of the large jobs on site.

**Service Development and Impact**

Two new members of staff were recruited to the Recovery Service team in July 2021 as part of succession plans for the retirement of a long serving member of staff, leaving Bridewell after 17 years. Bridewell benefits from the long terms staff and volunteers have been able to commit to the organisation, providing deep skills and expertise and helping establish Bridewell as a place of stability and continuity.

The two new staff roles include investment in the post of Recovery and Employment Coach Lead. Two restricted grants received in 2020 funded the first 12 months of this post which expands on the capabilities in the team to support people seeking opportunities beyond Bridewell. This can mean working towards paid or voluntary employment or establishing new social routines.

**REPORT OF THE TRUSTEES**  
for the year ended 31<sup>st</sup> March 2022 (Continued)

**Service Development and Impact (continued)**

Managing succession plans for key roles is fundamental to the long term sustainability of Bridewell's Recovery Service. A private donation this year of £15,000 has been designated to the upcoming costs of succession plans for another key member of staff where again a significant period of handover in 2023-24 will be needed to ensure continuity and stability.

We are extremely grateful to our supporters for taking time to understand the needs of Bridewell as a small organisation and investing in core costs which ensure stability and continuity.

The impact of Covid and lockdowns in 2020 and 2021 led a small number of people to move away from the area or to close their place at Bridewell due to concerns about travel. Other than these exceptional circumstances, the outcomes for people moving on from Bridewell in the last 12 months have remained in line with previous years. 36% of people leaving Bridewell during the last year moved on to paid and voluntary employment. 28% of people moved on in a planned way with social support or other regular activities in place. Improving outcomes for people who access Bridewell's recovery service is a key strategic priority.

The feedback received from gardeners continues to inform our practice and to highlight areas of need, in particular the lack of services for ongoing wellbeing support in the community. This is an area Bridewell continues to discuss with other voluntary sector organisations to identify opportunities for development.

Reflecting on Bridewell's impact over the last year we can see repeated themes reiterated in feedback from service users.

The importance of connections with peers:

*"I was a bit reserved around people at first but I knew other people had problems so I wasn't alone"*

*"We all helped one another on good days and not so good days"*

The supportive and non-judgemental environment:

*"Without exception each and every volunteer gave me & the others full & great support 100% of the time"*

*"It was so helpful to have someone tracking your progress and offering ideas"*

*"Staff & volunteers are encouraging voices to help you through the day"*

*"At Bridewell it is OK to not feel OK"*

The challenge of moving on and transitions:

*"It's quite a scary thing to cut ties with Bridewell although I feel it's time now to return to being more independent & finding a new path"*

Bridewell's ongoing strategic priorities continue to focus on developing what we do well today to make sure the organisation is able to continue delivering a service with impact well into the future.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2022 (Continued)**

**Financial Review**

The total income for the year was £241,823 and total expenditure on charitable activities amounted to £239,258.

**Reserves Policy**

The Trustees review the reserves policy bi-annually, examining the charity's requirements for reserves taking into account the main risks to the organisation, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell's primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £269,587, £10,776 represents restricted funds and a further £121,137 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £137,674 is viewed as sufficient to meet the requirements of the reserves policy.

**Structure, Governance and Management****Governing Document**

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

**Appointment of Trustees**

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 20 November 2022 and signed on its behalf by:

Stephen Marshall

.....  
Stephen Marshall - Chair of Trustees

Witney

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2022.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA CTA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

21 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	85,397	11,630	97,027	228,720
Charitable activities	4	141,015	-	141,015	137,760
Investments	5	31	-	31	36
Other	6	3,750	-	3,750	-
<b>Total incoming resources</b>		<u>230,193</u>	<u>11,630</u>	<u>241,823</u>	<u>366,516</u>
<b>Expenditure on:</b>					
Raising funds		540	-	540	5,283
Charitable activities	7	217,188	21,530	238,718	193,623
<b>Total expenditure</b>		<u>217,728</u>	<u>21,530</u>	<u>239,258</u>	<u>198,906</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		12,465	(9,900)	2,565	167,610
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>12,465</u>	<u>(9,900)</u>	<u>2,565</u>	<u>167,610</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>246,346</u>	<u>20,676</u>	<u>267,022</u>	<u>99,412</u>
<b>Total funds carried forward</b>		<u>£258,811</u>	<u>£10,776</u>	<u>£269,587</u>	<u>£267,022</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 8 to 13 form part of these financial statements

**BALANCE SHEET**  
as at 31<sup>st</sup> March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	121,137	133,862
		<u>121,137</u>	<u>133,862</u>
<b>Total fixed assets</b>			
<b>Current assets</b>			
Stock	13	19,756	19,706
Debtors	14	-	180
Cash at bank and in hand		137,115	119,679
		<u>156,871</u>	<u>139,565</u>
<b>Total current assets</b>			
<b>Liabilities</b>			
Creditors falling due within one year	15	8,421	6,405
		<u>148,450</u>	<u>133,160</u>
<b>Net current assets</b>			
<b>Total assets less current liabilities</b>			
		269,587	267,022
<b>Creditors: falling due after more than 1 year</b>			
		-	-
Provisions for liabilities			
		<u>-</u>	<u>-</u>
<b>Total net assets</b>			
	16	<u>£269,587</u>	<u>£267,022</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	10,776	20,676
Unrestricted income funds	17	258,811	246,346
Revaluation reserve		-	-
		<u>258,811</u>	<u>246,346</u>
<b>Total unrestricted funds</b>			
		<u>£269,587</u>	<u>£267,022</u>
<b>Total charity funds</b>			

These accounts were approved by the board of directors and authorised for issue on: 20 November 2022 and are signed on their behalf by:

Stephen Marshall

.....  
Stephen Marshall - Chair of Trustees

The notes on pages 8 to 13 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> March 2022**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Public Benefit Entity**

Bridewell Organic Gardens meets the definition of a public benefit entity under FRS 102.

**c) Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**d) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2022 (continued)

f) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.

Designated Funds (Revenue) comprise money raised by supporters of Bridewell where no restriction has been placed on the use of the grant but where Trustees of Bridewell wish to use the money for designated purposes.

Designated Funds (Capital) relates to funds spent to date on the construction of a new garden room. The project is now complete and the costs will be amortised over fifty years.

Restricted Funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	Over 7 years
Building	Over 50 years

i) **Stock**

Stock is included at the lower of cost or net realisable value.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash 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.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Bridewell Organic Gardens was first registered as an unincorporated charity in 1998.

The charity is now a Charitable Incorporated Organisation. The charity adopted a Constitution that establishes the objectives and powers of the organisation on 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2022 (continued)

**3. Income from donations**

	2022	2021
	£	£
Gifts and donations	65,747	24,806
Grants	31,280	197,617
Job retention scheme grants	-	6,297
	<u>£97,027</u>	<u>£228,720</u>

Of the £97,027 of income received in 2022 (2021: £228,720) £11,630 was restricted funds (2021: £168,017) and £85,397 (2021: £60,703) unrestricted funds.

**4. Income from charitable activities**

	2022	2021
	£	£
Fees	116,741	120,932
Sales	24,274	16,828
	<u>£141,015</u>	<u>£137,760</u>

**5. Income from investments**

	2022	2021
	£	£
Interest	31	36
	<u>£31</u>	<u>£36</u>

**6. Other income**

	2022	2021
	£	£
Other	150	-
Sale of assets	3,600	-
	<u>£3,750</u>	<u>£-</u>

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

	2022	2021
	Total	Total
	£	£
Core staffing costs	180,154	140,003
Core operations	45,097	40,083
Administration	12,555	12,655
Independent examination	912	882
<b>Total</b>	<u>£238,718</u>	<u>£193,623</u>

Of the £238,718 expenditure in 2022 (2021: £193,623), £217,188 was charged to unrestricted funds (2021: £132,071) and £21,530 to restricted funds (2021: £61,552).

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2022 (continued)

**8. Net income/(expenditure) for the year**

	2022	2021
<i>This is stated after charging:</i>	£	£
Depreciation	12,725	12,862
Independent examiner's fee	<u>912</u>	<u>882</u>

**9. Analysis of staff costs and trustee remuneration and expenses**

	2022	2021
	£	£
Salaries and wages	163,833	132,580
Social security costs	8,409	5,113
Pension costs	<u>4,857</u>	<u>3,568</u>
	<u>£177,099</u>	<u>£141,261</u>

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2021: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil) neither were they reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

Key management personnel were paid £89,168 in the year (2021: £81,592).

**10. Staff numbers**

The average monthly number of employees during the year was as follows:

	2022	2021
	Number	Number
	<u>10</u>	<u>9</u>

**11. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12. Tangible fixed assets**

	Building	Equipment	Motor Vehicle	Total
	£	£	£	£
Cost:				
As at 1 April 2021	109,279	80,538	31,625	221,442
Additions	-	-	-	-
As at 31 March 2022	<u>109,279</u>	<u>80,538</u>	<u>31,625</u>	<u>221,442</u>
Depreciation:				
As at 1 April 2021	14,519	65,154	7,907	87,580
Charge for year	2,185	2,634	7,906	12,725
As at 31 March 2022	<u>16,704</u>	<u>67,788</u>	<u>15,813</u>	<u>100,305</u>
Net book value:				
As at 31 March 2022	<u>£92,575</u>	<u>£12,750</u>	<u>£15,812</u>	<u>£121,137</u>
As at 31 March 2021	<u>£94,760</u>	<u>£15,384</u>	<u>£23,718</u>	<u>£133,862</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2022 (continued)

13. **Stock**

	2022	2021
	£	£
Stock	19,756	19,706
	<u>£19,756</u>	<u>£19,706</u>

14. **Debtors**

	2022	2021
	£	£
Trade debtors	-	180
Other debtors	-	-
	<u>£-</u>	<u>£180</u>

15. **Creditors: amounts falling due within one year**

	2022	2021
	£	£
Creditors	6,045	3,973
Accruals	2,376	2,432
	<u>£8,421</u>	<u>£6,405</u>

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

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	84,141	36,996	-	121,137
Cash at bank and in hand	126,339	-	10,776	137,115
Other net current assets/(liabilities)	11,335	-	-	11,335
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£221,815</u>	<u>£36,996</u>	<u>£10,776</u>	<u>£269,587</u>

17. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.21	Incoming resources	Resources expended	Transfers	Funds 31.03.22
	£	£	£	£	£
Restricted Fund	20,676	11,630	(21,530)	-	10,776
<b>Total</b>	<u>£20,676</u>	<u>£11,630</u>	<u>£(21,530)</u>	<u>£-</u>	<u>£10,776</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2022 (continued)

**Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.04.21 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.22 £
General fund	208,322	230,193	(216,700)	-	221,815
Designated fund	38,024	-	(1,028)	-	36,996
<b>Total</b>	<u>£246,346</u>	<u>£230,193</u>	<u>£(217,728)</u>	<u>£-</u>	<u>£258,811</u>

**BRIDEWELL ORGANIC GARDENS**

England & Wales - Charity number 1158456

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# Accounts

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**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2021**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2021

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- 6. Independent Examiner's Report to the Trustees
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**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2021 (Continued)**

**Objectives and Activities (continued)**

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organization Root and Branch.

Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development. This close working and connection with peers was particularly valuable through the last year.

During the pandemic connections within the OMHP (particularly with Restore and Root and Branch) as well as with similar organisations in other counties and umbrella organisations such as Social Farms and Gardens have proved invaluable to Bridewell in developing covid procedures, and supporting service user, volunteer, and staff wellbeing.

**Risk Management**

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. A risk register is reviewed regularly and kept up to date. The Trustees have established a new Audit and Risk Assurance Sub Committee to strengthen the organisations assessment and management of risk.

**COVID 19**

During the first lockdown in March 2020 and the subsequent lockdown in January 2021, Bridewell supported 46 service users (known as ‘gardeners’), with remote support, making phone calls on each gardener’s regular days as well as being available during the week by phone, text, and email. This, together with social media, and newsletters, enabled the team to keep people connected to the wider Bridewell community, seeing and hearing news from staff and volunteers, as well as from the garden site. Mindfulness activities, seeds for sowing, willow for weaving were delivered to individuals when people identified these as useful in their ongoing recovery. New referrals were not taken on during this time.

The Bridewell Team heard from service users the importance of this continued support and the value of collaborating on plans and procedures for reopening the gardens safely.

*“Staff are definitely going above and beyond the call of duty”*

*“Thank you for being that life-line”*

*“I’m sure I would be at a worse point now without your support”*

Focused work, working as a group, and working outside are key tenets to Bridewell’s work. Plans for reopening the site and subsequent changes to procedures to keep everyone safe while at Bridewell were developed by the team with service users and volunteers. The gardens reopened with restricted capacity and procedures in place in early summer 2020.

When the garden reopened 96% of service users returned to working on site.

*“All other services are closed, I’m lucky to get a weekly phone call, but at Bridewell I am supported by staff, volunteers and fellow gardeners, working alongside people with similar experiences”*

*“Just wanted to thank you for opening up, keeping us all safe and staying open!”*

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2021 (Continued)**

**COVID 19 (continued)**

*“Bridewell has given me connection during these times of isolation”*

*“A wonderful source of stability”*

The financial risk posed by the pandemic was addressed by the Trustees in early 2020 and reviewed at regular intervals. The immediate actions were a downward reforecast of income for the financial year due to the inability to undertake in-person fundraising. Open Days, primary fundraising events for Bridewell each summer, were all cancelled. Recruitment to budgeted posts within the team was also postponed until the financial outlook was more secure in early 2021.

The support throughout the year from funders and supporters and careful management of expenditure has allowed the Trustees to continue with key investments addressing long term strategic priorities to increase Bridewell’s impact and strengthen the organisation’s sustainability.

**Volunteers and Community Connections**

Volunteers play a vital role supporting Bridewell to deliver a recovery service. As well as working alongside staff and service users during the week to create a supportive and inclusive environment, volunteers also give their time in other ways. These include taking care of the site through the year, supporting events at Bridewell, fundraising within the wider community, providing support with monitoring and evaluating outcomes, and helping with office administration.

Bridewell would not be able to operate without the support of our volunteers. A culture of support, trust, and inclusion allows volunteers to thrive at the same time as giving so much to support Bridewell’s work. Over the last year we benefited from the support of over 30 regular volunteers across a range of roles. Our team of 20 garden volunteers bring a wealth of experience and, by committing to regular attendance at the garden one day a week, greatly enhance the continuity and strength of community Bridewell can offer. The average length of service for Bridewell’s team of garden volunteers is more than 7 years.

Testimonies from Bridewell’s volunteer survey in 2020 tell us what people most value about volunteering at Bridewell:

*“The community spirit of peace and calm and helping others to communicate”*

*“Looking after such a beautiful plot of land, working alongside a really professional and warm-hearted team, and sharing what I can with the gardeners attending to help them on their journey to recovery.”*

Bridewell has begun to recruit volunteer drivers to help extend access to the Recovery Service for people who wouldn’t otherwise be able to reach the garden site. Recruitment is focused on the villages and towns within a 10-mile radius of the gardens including Burford, Carterton, Charlbury, Woodstock and neighbouring villages.

Bridewell also benefits from the support of teams of corporate volunteers with a close relationship with Elsevier’s local office in Kidlington (Elsevier is an International Publishing company). Through the year over 50 Elsevier staff attended for volunteering days, supporting the annual grape harvest and tackling some of the larger jobs on site.

**Service Development**

With over 25 years of proven impact, transforming lives using social and therapeutic horticulture, 2020 saw significant investment in Bridewell’s longer term sustainability with projects to strengthen physical and administrative infrastructure, and build out the team of staff and volunteers.

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2021 (Continued)****Service Development (continued)**

A grant from Oxfordshire Community Foundation's Step Change Fund for over £71,000, and a further £5,000 through Screwfix Foundation, allowed Bridewell to move our administrative office on site, with a small garden office, the significant addition of an off-grid pv system and new broadband connection. The kitchen area was also reroofed and updated allowing the garden team to use this space again for cooking sessions with service users. These transformations immediately benefitted the recovery service, improving conditions for staff, volunteers, and service users on site, and making our day to day operations more efficient. More importantly these changes allow the Recovery Service to build capacity by releasing staff time. A plan to build utilization is now underway.

Part of the savings from moving out of a serviced office have been diverted to invest in staff training. An investment in solution focused therapy provides support workers with new frameworks for everyday conversations with service users and consolidates their existing skills.

Replacement of an ageing minibus was possible thanks to £31,000 of support from local and national grant makers. Bridewell's remote location and the limited public transport options in rural West Oxfordshire make this service an essential component to broaden access to Bridewell's Recovery Service.

**Looking Forward**

Looking ahead the Trustees have approved ongoing investment in strategic areas to increase access to the recovery service and improve the impact of Bridewell's work by strengthening connections and partnerships in the community. Specific investments include the recruitment of a Recovery and Employment Coach funded through grants received in the year ending March 2021. The role increases the capacity in the team to support service users with planning, preparation and working towards opportunities in the community and enable Bridewell to build- strong connections with local organisations and employers.

The Trustees are very grateful for all those who have supported the work over this difficult period.

**Financial Review**

The total income for the year was £366,516 and total expenditure on charitable activities amounted to £198,906.

**Reserves Policy**

The Trustees review the reserves policy bi-annually, examining the charity's requirements for reserves taking into account the main risks to the organization, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell's primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £267,022, £20,676 represents restricted funds and a further £133,862 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £112,484 is viewed as sufficient to meet the requirements of the reserves policy.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2021 (Continued)**

**Structure, Governance and Management**

**Governing Document**

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

**Appointment of Trustees**

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 6th December 2021 and signed on its behalf by:

John Adams

.....  
Chair of Trustees

Witney

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2021.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the charity'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 Association of Chartered Certified Accountants.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA CTA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

20th January 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	60,703	168,017	228,720	80,841
Charitable activities	4	137,760	-	137,760	129,504
Investments	5	36	-	36	256
<b>Total incoming resources</b>		<u>198,499</u>	<u>168,017</u>	<u>366,516</u>	<u>210,601</u>
<b>Expenditure on:</b>					
Raising funds		5,283	-	5,283	1,069
Charitable activities	6	132,071	61,552	193,623	222,334
<b>Total expenditure</b>		<u>137,354</u>	<u>61,552</u>	<u>198,906</u>	<u>223,403</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		61,145	106,465	167,610	(12,802)
<b>Transfer between funds</b>		102,586	(102,586)	-	-
<b>Net movement in funds</b>		163,731	3,879	167,610	(12,802)
<b>Reconciliation of funds</b>					
Total funds brought forward		82,615	16,797	99,412	112,214
<b>Total funds carried forward</b>		<u>£246,346</u>	<u>£20,676</u>	<u>£267,022</u>	<u>£99,412</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 9 to 14 form part of these financial statements

**BALANCE SHEET**  
as at 31<sup>st</sup> March 2021

	Note	<b>2021</b>	<b>2020</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	11	133,862	39,761
		<u>133,862</u>	<u>39,761</u>
<b>Total fixed assets</b>			
<b>Current assets</b>			
Stock	12	19,706	16,405
Debtors	13	180	-
Cash at bank and in hand		<u>119,679</u>	<u>49,878</u>
<b>Total current assets</b>		139,565	66,283
<b>Liabilities</b>			
Creditors falling due within one year	14	<u>6,405</u>	<u>6,632</u>
<b>Net current assets</b>		<u>133,160</u>	<u>59,651</u>
<b>Total assets less current liabilities</b>		267,022	99,412
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities			
<b>Total net assets</b>	15	<u>£267,022</u>	<u>£99,412</u>
<b>The funds of the Charity</b>			
Restricted income funds	16	<u>20,676</u>	<u>16,797</u>
Unrestricted income funds	16	246,346	82,615
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>246,346</u>	<u>82,615</u>
<b>Total charity funds</b>		<u>£267,022</u>	<u>£99,412</u>

These accounts were approved by the board of directors and authorised for issue on: 20th January 2022 and are signed on their behalf by:

John Adams

.....  
Chair of Trustees

The notes on pages 9 to 14 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31<sup>st</sup> March 2021**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b) Public Benefit Entity**

Bridewell Organic Gardens meets the definition of a public benefit entity under FRS 102.

**c) Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**d) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2021 (continued)

f) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.

Designated Funds (Revenue) comprise money raised by supporters of Bridewell where no restriction has been placed on the use of the grant but where Trustees of Bridewell wish to use the money for designated purposes.

Designated Funds (Capital) relates to funds spent to date on the construction of a new garden room. The project is now complete and the costs will be amortised over fifty years.

Restricted Funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	Over 7 years
Building	Over 50 years

i) **Stock**

Stock is included at the lower of cost or net realisable value.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash 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.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Bridewell Organic Gardens was first registered as an unincorporated charity in 1998.

The charity is now a Charitable Incorporated Organisation. The charity adopted a Constitution that establishes the objectives and powers of the organisation on 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2021 (continued)

**3. Income from donations**

	2021	2020
	£	£
Gifts and donations	24,806	41,841
Grants	197,617	39,000
Job retention scheme grants	6,297	-
	<u>£228,720</u>	<u>£80,841</u>

Of the £228,720 of income received in 2021 (2020: £80,841) £168,017 was restricted funds (2020: £21,250) and £60,703 (2020: £59,591) unrestricted funds.

**4. Income from charitable activities**

	2021	2020
	£	£
Fees	120,932	104,561
Sales	16,828	24,943
	<u>£137,760</u>	<u>£129,504</u>

**5. Income from investments**

	2021	2020
	£	£
Interest	36	256
	<u>£36</u>	<u>£256</u>

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

	2021	2020
	Total	Total
	£	£
Core staffing costs	140,003	164,023
Core operations	40,083	44,801
Administration	12,655	12,646
Independent examination	882	864
<b>Total</b>	<u>£193,623</u>	<u>£222,334</u>

Of the £193,623 expenditure in 2021 (2020: £222,334), £132,071 was charged to unrestricted funds (2020: £205,775) and £61,552 to restricted funds (2020: £16,559).

**7. Net income/(expenditure) for the year**

	2021	2020
	£	£
<i>This is stated after charging:</i>		
Depreciation	12,862	1,302
Independent examiner's fee	882	864
	<u>12,862</u>	<u>1,302</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2021 (continued)

**8. Analysis of staff costs and trustee remuneration and expenses**

	2021	2020
	£	£
Salaries and wages	132,580	150,397
Social security costs	5,113	7,881
Pension costs	<u>3,568</u>	<u>4,220</u>
	<u>£141,261</u>	<u>£162,498</u>

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2020: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil) neither were they reimbursed expenses during the year (2020: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £Nil).

Key management personnel were paid £81,592 in the year (2020: £78,103).

**9. Staff numbers**

The average monthly number of employees during the year was as follows:

2021	2020
Number	Number
<u>9</u>	<u>11</u>

**10. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**11. Tangible fixed assets**

	Building	Equipment	Motor Vehicle	Total
	£	£	£	£
Cost:				
As at 1 April 2020	51,386	63,093	-	114,479
Additions	57,893	17,445	31,625	106,963
As at 31 March 2021	<u>109,279</u>	<u>80,538</u>	<u>31,625</u>	<u>221,442</u>
Depreciation:				
As at 1 April 2020	12,334	62,384	-	74,718
Charge for year	2,185	2,770	7,907	12,862
As at 31 March 2021	<u>14,519</u>	<u>65,154</u>	<u>7,907</u>	<u>87,580</u>
Net book value:				
As at 31 March 2021	<u>£94,760</u>	<u>£15,384</u>	<u>£23,718</u>	<u>£133,862</u>
As at 31 March 2020	<u>£39,052</u>	<u>£709</u>	<u>£-</u>	<u>£39,761</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2021 (continued)

**12. Stock**

	2021	2020
	£	£
Stock	19,706	16,405
	<u>£19,706</u>	<u>£16,405</u>

**13. Debtors**

	2021	2020
	£	£
Trade debtors	180	-
Other debtors	-	-
	<u>£180</u>	<u>£-</u>

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

	2021	2020
	£	£
Creditors	3,973	2,761
Accruals	2,432	3,871
	<u>£6,405</u>	<u>£6,632</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	95,838	38,024	-	133,862
Cash at bank and in hand	99,003	-	20,676	119,679
Other net current assets/(liabilities)	13,481	-	-	13,481
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£208,322</u>	<u>£38,024</u>	<u>£20,676</u>	<u>£267,022</u>

**16. Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.20 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.21 £
Restricted Fund	16,797	168,017	(61,552)	(102,586)	20,676
<b>Total</b>	<u>£16,797</u>	<u>£168,017</u>	<u>£(61,552)</u>	<u>£(102,586)</u>	<u>£20,676</u>

£31,000 was received in the year to fund the purchase of a new mini bus and £71,586 was received to fund the Step Change capital project. The transfer of funds from restricted to unrestricted reflects this fixed asset expenditure on upgrading the site and purchase of a minibus.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2021 (continued)

**Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.04.20 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.21 £
General fund	43,563	198,499	(136,326)	102,586	208,322
Designated fund	39,052	-	(1,028)	-	38,024
<b>Total</b>	<b>£82,615</b>	<b>£198,499</b>	<b>£(137,354)</b>	<b>£102,586</b>	<b>£246,346</b>