

BRIDEWELL ORGANIC GARDENS

Accounts – 31st March 2021

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Charity number: 1158456

Accounts – 31st March 2021

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**REPORT OF THE TRUSTEES
for the year ended 31st March 2021**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2021.

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
Mr Richard Khosla-Stevens
Ms Heidi Black
Mr Robert Chaplin
Ms Sandra Clarke - Treasurer
Ms Rose Hallam
Mr Andrew Varde
Mr Tom Walsh – to 8th September 2020
Mr Stephen Marshall – from 8th March 2021

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.

REPORT OF THE TRUSTEES
for the year ended 31st 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 31st 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 31st 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 31st 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 31st March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
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
Total incoming resources		<u>198,499</u>	<u>168,017</u>	<u>366,516</u>	<u>210,601</u>
Expenditure on:					
Raising funds		5,283	-	5,283	1,069
Charitable activities	6	132,071	61,552	193,623	222,334
Total expenditure		<u>137,354</u>	<u>61,552</u>	<u>198,906</u>	<u>223,403</u>
Net income/(expenditure) and net movement in funds for the year		61,145	106,465	167,610	(12,802)
Transfer between funds		102,586	(102,586)	-	-
Net movement in funds		163,731	3,879	167,610	(12,802)
Reconciliation of funds					
Total funds brought forward		82,615	16,797	99,412	112,214
Total funds carried forward		<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 31st March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	133,862	39,761
Total fixed assets		<u>133,862</u>	<u>39,761</u>
Current assets			
Stock	12	19,706	16,405
Debtors	13	180	-
Cash at bank and in hand		<u>119,679</u>	<u>49,878</u>
Total current assets		139,565	66,283
Liabilities			
Creditors falling due within one year	14	<u>6,405</u>	<u>6,632</u>
Net current assets		<u>133,160</u>	<u>59,651</u>
Total assets less current liabilities		267,022	99,412
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities			
Total net assets	15	<u><u>£267,022</u></u>	<u><u>£99,412</u></u>
The funds of the Charity			
Restricted income funds	16	<u>20,676</u>	<u>16,797</u>
Unrestricted income funds	16	<u>246,346</u>	<u>82,615</u>
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>246,346</u>	<u>82,615</u>
Total charity funds		<u><u>£267,022</u></u>	<u><u>£99,412</u></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 31st 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 31st 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 28th May 2014.

NOTES TO THE ACCOUNTS
for the year ended 31st 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
Total	<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

NOTES TO THE ACCOUNTS
for the year ended 31st 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	<u>57,893</u>	<u>17,445</u>	<u>31,625</u>	<u>106,963</u>
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	<u>2,185</u>	<u>2,770</u>	<u>7,907</u>	<u>12,862</u>
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 31st 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	-	-	-	-
Total	<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	Funds Transfers	Funds 31.03.21
	£	£	£	£	£
Restricted Fund	16,797	168,017	(61,552)	(102,586)	20,676
Total	<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 minibuss.

NOTES TO THE ACCOUNTS
for the year ended 31st 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
Total	£82,615	£198,499	£(137,354)	£102,586	£246,346