

**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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**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>		<u>11,192</u>	<u>(11,192)</u>	<u>-</u>	<u>-</u>
<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><u>£257,837</u></u>	<u><u>£14,316</u></u>	<u><u>£272,153</u></u>	<u><u>£269,587</u></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><u>£272,153</u></u>	<u><u>£269,587</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>14,316</u>	<u>10,776</u>
Unrestricted income funds	17	<u>257,837</u>	<u>258,811</u>
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>257,837</u>	<u>258,811</u>
<b>Total charity funds</b>		<u><u>£272,153</u></u>	<u><u>£269,587</u></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	<u>954</u>	<u>912</u>

**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	<u>5,155</u>	<u>4,857</u>
	<u>£190,166</u>	<u>£177,099</u>

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	<u>109,279</u>	<u>105,661</u>	<u>31,625</u>	<u>246,565</u>
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	<u>18,889</u>	<u>75,210</u>	<u>23,719</u>	<u>117,818</u>
Net book value:				
As at 31 March 2023	<u>£90,390</u>	<u>£30,451</u>	<u>£7,906</u>	<u>£128,747</u>
As at 31 March 2022	<u>£92,575</u>	<u>£12,750</u>	<u>£15,812</u>	<u>£121,137</u>

**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	Funds 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>