MISSENDEN WALLED GARDEN CIO

England & Wales · Charity number 1171968

Details

Status	Registered
Legal form	CIO
Registered	2017-03-09
Register	View on the Charity Commission register

Contact

Address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Buckinghamshire HP16 0BD
Phone	01494864439
Email	info@missendenwalledgarden.org
Website	www.missendenwalledgarden.org

Activities

Objects: 1 TO RELIEVE THE NEEDS OF DISABLED PEOPLE OR THOSE WITH LONG TERM ILLNESSES BY THE PROVISION OF HORTICULTURAL BASED CARE WITH A VIEW TO PROVIDING TRAINING, ACTIVITIES AND OTHER OPPORTUNITIES TO DEVELOP THEMSELVES AND INTEGRATE THEM INTO THE COMMUNITY;2 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BUCKINGHAMSHIRE AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS

Activities: Provision of day support for adults with learning disabilities or mental health issues

Downloaded from opencharities.uk/ew/1171968

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£583,807	£462,684	£452,890	15
2024-05-31	£454,393	£399,811	-	-
2023-05-31	£395,622	£333,697	-	-
2022-05-31	£318,100	£283,489	-	-
2021-05-31	£239,132	£207,003	-	-

Trustees

Name	Role	Appointed
Diana Honey		2022-03-17
Frederick Giles Harrison		2019-04-25
Gillian Mary Foley		2020-08-19
John Anthony George Bateson		2020-08-19
NEIL JONATHON CRAGGS		2022-01-13

Downloaded from opencharities.uk/ew/1171968

MISSENDEN WALLED GARDEN CIO

England & Wales - Charity number 1171968

Accounts

Charity registration number 1171968 (England and Wales)

MISSENDEN WALLED GARDEN

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Harrison Ms G Foley Mr J Bateson Mr N Craggs Ms D Honey
Charity number (England and Wales)	1171968
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Bucks HP16 0BD
Independent examiner	Rouse Partners LLP 55 Station Road Beaconsfield Buckinghamshire United Kingdom HP9 1QL

MISSENDEN WALLED GARDEN

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9 - 10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 24

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The vision of the Trustees is that Missenden Walled Garden ('MWG') will be a class-leading provider of social therapeutic horticulture ('STH'), providing meaningful activities, independence and social engagement for its service users ('members') which, in turn, provide benefits of social wellbeing and inclusion within the community. MWG's objectives are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural-based care with a view to providing training, activities and other opportunities to develop themselves and facilitate better inclusion within the community.

2. To promote, for the benefit of the inhabitants of Buckinghamshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities MWG should undertake.

Significant activities

MWG has successfully completed 8 years as an independent charity and is continuing to grow and thrive. The charity provides social therapeutic horticultural day support, within the grounds of Missenden Abbey in Buckinghamshire, supporting adults with autism and learning disabilities (our 'members'). Our team of staff and volunteers help our members to grow and reach their potential at their own pace, through teamwork, education, training and community engagement.

MWG leases the premises, at a peppercorn rent, from Buckinghamshire New University ('BNU'), which owns Missenden Abbey. Being on this site enhances the member experience, and the Trustees regard it as a great location for the charity to be based. The lease runs until 16 July 2029. However, during the year BNU announced that they will be selling Missenden Abbey, which does create uncertainty for the longer term future, post expiry of the current lease.

As well as providing STH activities on site, we also take small groups of members into the community to help deliver external gardening contracts. These include contracts to maintain the Missenden Abbey grounds and gardens at some Abbeyfield Supported Living Homes. These community based horticultural activities continue to offer an important and valuable member experience as they provide meaningful teamwork opportunities, enabling our members to feel included, grow their independence and develop new practical skills.

Thanks to numerous grant award success and fundraising support, the charity has been able to realise the development of a new greenhouse, music and arts building, accessible toilet and kitchen diner. These enable us to enhance the space in the walled garden and create new opportunities for our members. We are very grateful that the following organisations have been able to support us:

- Working in partnership with our landlord BNU, we have benefitted from a grant from HS2's Community Environment Fund to install a new greenhouse and help enhance our Biodiversity offer.
- We reached our £60,000 fundraising target to build a community kitchen. This involves using the garden produce that the members help to grow, to prepare healthy and nutritional meals, thereby supporting health and wellbeing, while developing social interaction and essential independent living skills. Supporters include: The Clare Foundation 'Angels Den', King Cullimore Trust, ALIGN JV (HS2 Contractor), Shanly Foundation, Buckinghamshire Council's Missendens Community Board, Stockwell Cliffe, Mobbs Memorial Trust, Tesco, and others.
- A grant from Amersham and Chesham Mencap to help us build a new accessible toilet.
- A grant from King Cullimore Trust to expand our existing toilets and upgrade our tool sheds.
- A grant from The Nagle Family Foundation to build a music room and two meeting spaces.
- The generous support of NLC Buildings to construct all our new buildings with such high levels of care, quality and consideration.
- Various grants and donations received with special thanks to: Kevin Morgan, The Roger and Jean Jefcoate Trust, Great Missenden Parish Council, Chiltern Friends of Endeavour, Hutchings Consultants Ltd, Pete and Ashley with their employer BAT Research and Buckinghamshire Culture and EKFB. We used these to enhance our member experience, equipment and learning environments.
- John Ryan, family and the whole team at LCVR for their continued support in the provision of our vehicle.

Public benefit

In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. Missenden Walled Garden's charitable purposes and public benefit will be for both members and the wider community. We provide people with opportunities to grow in confidence and develop independence; together with the aim of promoting wider community involvement and integration. We achieve this by providing care and support to all members and visitors, making full use of the unique setting, and our staff and volunteers.

Benefit for members

The STH day care service offered to members at MWG provides adults with autism and learning disabilities, from across Buckinghamshire, with opportunities to:

- Develop life-skills such as making new friendships, participating in teamwork, and building relationships.
- Gain new skills and training in different aspects of horticulture.
- Experience the happiness and enjoyment of purposeful and productive outdoor teamwork.
- Become more confident and independent through inclusion and interaction with volunteers, visitors, customers and the wider community.
- Engage in enrichment activities including: sport, art and music, trips out and social gatherings.

The charity also operates a bursary scheme to help beneficiaries who need support with fees.

Wider community benefits

MWG offers significant public benefit and beneficial impact to the wider community through:

- Opportunities to volunteer by supporting the care services; by involvement in the development of the overall site; or by supporting the charity through its retail and fundraising activities.
- Additional opportunities for the public to experience the grade II listed Walled Garden and to benefit from retail sales of the garden produce, products and flowers.
- Opening of the Walled Garden to other local groups and organisations, such as educational, disability and community groups, who are interested in using the gardens for inclusion, environmental projects, education, therapy, or physical exercise.

Achievements and performance

Overview

The Board of Trustees can report that MWG has had a successful year from both financial and service delivery perspectives.

- Income from members increased by 18% to £372,144 (2024: £315,521). This is the result of supporting more members, including more with higher needs, together with an increase in fees from Buckinghamshire Council.
- This year for the first time we are including income of £6,593 from retail sales within Charitable Income. We believe this is appropriate as the income is generated from the sale of produce and items such as Christmas wreaths, which the members have grown or made. In 2024 this income of £5,085 was included within 'Income from other trading activities'.
- Total income increased by 28% to £583,807 (2024: £454,393) and overall we made a surplus of £121,123 (2024: £54,582).
- Total income includes £131,816 (2024: £66,662) of grants and donations which we recognise when we are legally entitled to receive them, in accordance with our accounting policy (see note 1.4), even though the costs of projects funded by these grants and donations are often incurred in future periods.

Achievements

Beneficiaries and service development

Throughout the year ended 31 May 2025 we have invested in staff and service development which has enabled us to increase the number of members able to benefit from our service. This includes provision of 'one to one' sessions which allow adults with a higher level of need to participate. During the year we delivered 5,635 day sessions for our members, including 476 one to one sessions (2024: 4,989 day sessions, including 366 one to one sessions).

We have provided 20,515 hours of support, comprising 17,666 staff hours and 2,849 volunteer hours.
We provided a 12-month placement for a BNU student to qualify for their Masters in Social Care.

We hosted and led a supported accommodation fact finding and collaboration evening for 20 parents who are responsible for 13 members.

We are running a pilot project to support young people with special educational needs as they transition from late-teens to early 20's, through an EHCP (Education, Health and Care Plan). This includes supporting these beneficiaries to access training, such as training for a range of horticultural skills which are externally, assessed, accredited and certified though LANTRA.

We have continued to develop our outcomes tracking tool called 'The Missenden Walled Garden Goal Planning Tool' which is actively enhancing our service by enabling members to set meaningful goals and track progress against them.

Following completion of our new kitchen diner we have implemented a 'Grow it Cook it Eat it' programme which involves our members growing, in a sustainable way, nutritious fruit and vegetables, which they then enjoy cooking and eating together. This programme promotes healthy lifestyles and independent living skills beyond life at the walled garden.

Our service has continued to benefit from a retail flower stall, along with seasonal produce sales, including flower arrangements, and the production of our own apple juice and honey. We are very grateful to Helen Palmer, Chair of Mid Bucks Beekeepers Association for all her support in looking after the hives and honey production.

We have introduced a free monthly social evening for our members supported by staff and volunteers.

Thanks to the Rothschild Foundation, we have been able to fund a second year of paid employment for a former member, with the aim of developing their skills to move to paid employment in the horticultural sector.

Volunteer support

Volunteer support has continued to develop at a steady pace and we are maintaining an active pool of 22 operational volunteers. Some of our volunteers provide a care focus which complements the service we provide to members. Other volunteers provide horticultural expertise, bee keeping, carpentry and site maintenance skills.

We have run group volunteering opportunities and have hosted teams from Buckinghamshire Council, The Department of Work and Pensions and corporates such as Mitie, Align JV, BT, Virgin and McCarthy Stone. The teams have helped with a range of activities from site clearance to wreath making.

Volunteer support is essential for us to be able to deliver at the level we do, and we are very grateful for all their support.

Community

We have continued to benefit from our well-established community connections. For example: we have hosted the Mid Bucks Beekeepers Association (to deliver their workshops); Red Kite Community Housing (for their annual community coffee morning); Buckinghamshire Culture Weekend (creative workshops); collaborated with tours and visits for local primary, secondary (with their students cooking a BBQ) and SEN schools (providing herb workshops); and partnered with our local Parish Council (maintaining local green amenities, and preparing their Remembrance Day Wreaths). We also worked with a group of BNU film students to co-produce a film for our new website about how our members feel about their experience here with us.

Environment and sustainability

Having adopted an Environment and Sustainability Strategy in recent years, we initially worked with local expert groups to survey the baseline position. We have continued to progress against our goals, and in particular we no longer use any fossil fuels for greenhouse heating or power tools, no longer purchase materials containing peat, and continue to improve waste management and share best practice for management of the River Misbourne banks. In addition, we are installing more water butts, working with local farmers to use their surplus compost, and using HS2 CEF funding to provide natural habitat workshops for staff and volunteers, and forest school experiences for members. We continue to encourage sustainable planting with more herbaceous perennials over annuals and growing vegetables chemical free. We also worked with a bat conservation group and presented at the BNU Sustainability Conference. Future plans include increasing our focus on a buy local policy.

Future intentions and goals

The charity's key aims and objectives for the coming year are:

- In light of the planned sale of Missenden Abbey, a key goal is to secure the future of the Charity, hopefully on the existing site, or another suitable site. We are working closely with Buckinghamshire New University to ensure that potential purchasers understand the benefits which MWG provides to its members, Missenden Abbey and the wider community.
- To continue with the Charity's core focus of providing social therapeutic horticultural activities with the benefits of the natural environment, supporting adults with autism and learning difficulties.
- To develop the service further, demonstrating measurable improvement to the lives of our members, through meaningful, engaging, rewarding and inclusive experiences.
- To maintain and strengthen our community partner arrangement with BNU, Missenden Abbey, and other local partners, maximizing the mutual benefits and increasing our collective value within the community.
- To continue sharing and celebrating our growing reputation and '5 star excellent assessment rating' with Council commissioners and key stakeholders within the field of Adult Social Care.

Financial Review and Risk Management

The financial results for the year are set out in the Statement of Financial Activities and our financial position at the year-end is set out in the Balance Sheet. The trustees are responsible for ensuring the assets of the company are properly applied in accordance with charity law.

Principal funding sources

The principal funding sources continue to be Fee income from beneficiaries (members); income from horticultural contracts; fundraising and donations; and income from sale of produce. A breakdown is given in notes 3 to 7 to the accounts.

Investment policy and objectives

The trustees consider holding cash on deposit as the most appropriate investment for the charity.

Reserves policy

We invest funds in the growth of the charity while retaining sufficient reserves to continue with our core activities and to manage the financial impact of significant risks we might face.

We have identified a lower estimate for the required level of available reserves as being in the region of £300,000. This would be sufficient to maintain activities for up to six months in the event of significant loss of income. It would also be sufficient if we are able to stay in our existing site after the sale of Missenden Abbey, but with additional costs, such as rent.

We do not know the outcome of the planned sale of Missenden Abbey, but it is possible that we might have to relocate to a new site at some point in the future and either rent or buy the site outright, then incur set-up costs. In these situations the costs are likely to be significantly higher than our lower estimate of £300,000, and we would need to approach potential funders for strategic grants to meet the shortfall.

Notes 19, 20 and 21 to the financial statements show the movement of funds during the year. The trustees have determined that the appropriate level of free reserves should be a minimum of £300,000 (2024: £190,000). As at the balance sheet date unrestricted funds amounted to £428,381 (2024: £235,704) and free funds of £306,949 (2024: £205,634) after adjusting for unrestricted fixed assets. The charity ended the financial year with a cash balance of £306,029 (2024: £293,413).

Risk Management

The Trustees use a risk management process to ensure they can adequately monitor and control all significant risks. They look at the level of risk the charity is willing to take (risk appetite approach) and use controls and other actions to ensure that residual risk is at an acceptable level. Below is a summary of our principal risks and the processes we have in place to manage them.

Risk description	Risk rating	Measures / mitigations
1) Planned sale of Missenden Abbey: The risk that a purchaser may not renew our lease when it expires in July 2029	High	• We are engaging with Buckinghamshire New University and any potential purchasers to demonstrate the value of our service to our beneficiaries and to Missenden Abbey • We are keeping the progress of the sale under review and if it looks like the purchaser will not renew our lease we will progress other strategic options.
2) MWG's financial resilience: The impact of the planned sale of Missenden Abbey increases this risk as we may not have the funds to move to a new site, or meet increased costs of remaining on the existing site	High	• We are monitoring reserves and believe we have sufficient free reserves to meet the lower end of potential cost estimates for a move to a new site • If costs are significantly higher than our lower estimates we would need to approach funders for strategic grants
3) Dependency on income from Buckinghamshire Council: The risk that the Council is no longer able to provide funding to our beneficiaries	High	• We focus on differentiating our service so we are well-regarded as a provider of Social Therapeutic Horticulture. This approach has proved successful as we have a five-star excellent rating and have good relationships with the key commissioners • Diversification of income to include horticultural contracts and fundraising to support key projects

Structure, governance and management

The charity is a Charitable Incorporated Organisation constituted under a governing document dated 9 March 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr F Harrison
Ms G Foley
Mr J Bateson
Mr N Craggs
Ms D Honey

Recruitment and appointment of new trustees

The work of trustees is undertaken on a voluntary basis without any form of remuneration and consequently recruitment is mainly from the local community, or via volunteer recruitment websites as skills gaps are identified. Prospective new trustees meet with the Board of Trustees and are fully vetted before being appointed.

Induction and training of new trustees

New trustees undergo a period of orientation to brief them on their legal obligations under charity and company law; the content of the CIO's constitution; the Board and staff structures and decision-making process; the business plan and recent financial performance.

The Trustees' report was approved by the Board of Trustees.

.....
Mr F Harrison

.....
Ms G Foley

Date: 05-Dec-2025

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the Trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2025.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

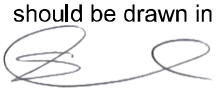
Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Susan Drummond FCA
Rouse Partners LLP

55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL
United Kingdom

Dated: 10- Dec-2025

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	**3**	43,724	-	88,092	131,816	19,650	-	47,012	66,662
Charitable activities	**4**	378,737	-	-	378,737	315,521	-	-	315,521
Other trading activities	**5**	64,180	-	-	64,180	70,167	-	-	70,167
Investments	**6**	8,245	-	-	8,245	1,729	-	-	1,729
Other income	**7**	829	-	-	829	314	-	-	314
Total income		495,715	-	88,092	583,807	407,381	-	47,012	454,393
Expenditure on:									
Raising funds	**8**	1,759	-	-	1,759	216	-	-	216
Charitable activities	**9**	330,253	295	130,377	460,925	367,118	258	32,219	399,595
Total expenditure		332,012	295	130,377	462,684	367,334	258	32,219	399,811
Net income/(expenditure)		163,703	(295)	(42,285)	121,123	40,047	(258)	14,793	54,582
Transfers between funds		28,974	(49,705)	20,731	-	(283)	258	25	-
Net movement in funds		192,677	(50,000)	(21,554)	121,123	39,764	-	14,818	54,582

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:									
Fund balances at 1 June 2024		235,704	50,000	46,063	331,767	195,940	50,000	31,245	277,185
Fund balances at 31 May 2025		428,381	-	24,509	452,890	235,704	50,000	46,063	331,767

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		121,432		30,068
Current assets					
Debtors	**16**	71,309		51,832	
Cash at bank and in hand		306,029		293,413	
		377,338		345,245	
Creditors: amounts falling due within one year	**17**	(45,880)		(43,546)	
Net current assets			331,458		301,699
Total assets less current liabilities			452,890		331,767
The funds of the CIO					
Restricted income funds	**19**		24,509		46,063
Unrestricted funds - general	**21**		428,381		235,704
Unrestricted funds - designated	**20**		-		50,000
			452,890		331,767

The financial statements were approved by the Trustees on 05-Dec-2025

Mr F Harrison

Ms G Foley

MISSENDEN WALLED GARDEN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**24**		115,570		80,523
Investing activities					
Purchase of tangible fixed assets		(111,199)		(7,326)	
Investment income received		8,245		1,729	
Net cash used in investing activities			(102,954)		(5,597)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			12,616		74,926
Cash and cash equivalents at beginning of year			293,413		218,487
Cash and cash equivalents at end of year			306,029		293,413

1 Accounting policies

Charity information

Missenden Walled Garden is a charitable incorporated organisation registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 3-5 years
Plant and equipment	Straight line over 3-4 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and grants	43,724	88,092	131,816	19,650	46,262	65,912
Grants receivable	-	-	-	-	750	750
	43,724	88,092	131,816	19,650	47,012	66,662

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fee income		
Sale of goods	372,144	315,521
Other income	6,593	-
	378,737	315,521

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	64,180	70,167

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	8,245	1,729

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	829	314

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	1,759	216

9 Expenditure on charitable activities

	Provision of day support 2025 £	Provision of day support 2024 £
Direct costs		
Staff costs	327,144	295,421
Garden supplies and contract costs	10,483	18,742
Greenhouse refurbishment costs	3,181	-
Sundry costs	7,069	9,479
Recruitment	300	-
Training costs	2,508	6,092
Kitchen running costs	2,302	-
Member activities	3,586	-
Marquee hire	10,442	-
	367,015	329,734
Grant funding of activities (see note 10)	295	258
Share of support and governance costs (see note 11)		
Support	74,840	54,817
Governance	18,775	14,786
	460,925	399,595
Analysis by fund		
Unrestricted funds - general	330,253	367,118
Unrestricted funds - designated	295	258
Restricted funds	130,377	32,219
	460,925	399,595

10 Grants payable

	Provision of day support 2025 £	Provision of day support 2024 £
Grants to individuals	295	258

10 Grants payable **(Continued)**

Grants paid are bursaries for unfunded members.

11 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	19,835	16,517
Insurance	9,179	8,176
Maintenance and repair costs	5,241	6,028
IT, telephone, postage and stationery	6,198	7,899
Staff costs	7,977	8,463
Motor expenses	6,247	7,156
Bank charges	690	578
Provisions for dilapidations	15,000	-
Support Costs	4,473	-
Governance costs	18,775	14,786
	93,615	69,603
Analysed between:		
Provision of day support	93,615	69,603

Governance costs comprise:	2025 £	2024 £
Legal and professional	2,387	5,481
Independent examination fees	6,450	4,650
Payroll fees	2,664	4,655
Advice fees	1,580	-
Accountancy	5,694	-
	18,775	14,786

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

None of the trustees were reimbursed for expenses undertaken on behalf of the charity in the year.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	15	16

13 Employees (Continued)

Employment costs

	2025	2024
	£	£
Wages and salaries	300,176	270,127
Social security costs	17,108	12,463
Other pension costs	9,860	12,831
	327,144	295,421

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 - £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025
	£
Aggregate compensation	61,631

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2024	70,158	38,154	6,307	114,619
Additions	98,955	12,244	-	111,199
At 31 May 2025	169,113	50,398	6,307	225,818
Depreciation and impairment				
At 1 June 2024	49,380	29,790	5,381	84,551
Depreciation charged in the year	13,016	6,263	556	19,835
At 31 May 2025	62,396	36,053	5,937	104,386
Carrying amount				
At 31 May 2025	106,717	14,345	370	121,432
At 31 May 2024	20,778	8,364	926	30,068

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	38,624	34,126
Other debtors	1,414	293
Prepayments and accrued income	31,271	17,413
	71,309	51,832

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,426	10,064
Other creditors	1,615	12,249
Accruals and deferred income	37,839	21,233
	45,880	43,546

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	9,860	12,831

18 Retirement benefit schemes **(Continued)**

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
Purchase of woodchipper	6	-	-	-	6
Garden machinery for contracts	54	-		-	54
Wheelchair access	5	-	-	-	5
STH Goal Planning tool	835	-	(1,094)	259	-
'Living Tree' art class	30	-	-	-	30
Community kitchen project	39,750	10,000	(65,351)	15,601	-
Construction of outdoor furniture	6	-	-	-	6
Opening Weekend Micro Grant - Art workshop	65	-	-	-	65
Tools and equipment	5,312	1,500	(6,513)	3	302
Annual celebration for members	-	150	(195)	45	-
Construction of accessible toilet	-	5,000	(9,416)	4,416	-
Farm Trip	-	698	(698)	-	-
Art Tuition Sessions	-	300	(300)	-	-
Garden Equipment	-	414	(414)	-	-
Construction of Music Room	-	50,000	(42,009)	-	7,991
Annual Festive Theatre Trip	-	460	(460)	-	-
Site Biodiversity Development	-	4,000	(1,060)	-	2,940
Community Kitchen Utensils	-	1,000	(1,392)	392	-
Music equipment for members	-	1,373	(792)	-	581
Recognition gift bags for members	-	50	(65)	15	-
Waterway for outdoor produce washing area	-	647		-	647
Toolsheds and accessible entrances to music room		12,500	(618)	-	11,882
	46,063	88,092	(130,377)	20,731	24,509

19 Restricted funds **(Continued)**

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
Purchase of the woodchipper	6	-	-	-	6
Garden machinery for contracts	54	-	-	-	54
Wheelchair access	5	-	-	-	5
VW Transporter five seater - rental and costs	4,737	-	(4,748)	11	-
Covid related	308	-	(308)	-	-
Community development	155	-	(164)	9	-
Honda Mower	412	-	(412)	-	-
STH Goal Planning tool	2,550	-	(1,715)	-	835
'Living Tree' art class	30	-	-	-	30
Community kitchen project	11,750	28,000	-		39,750
Construction of outdoor furniture	638	-	(632)	-	6
Coach trip	600	-	(605)	5	-
Opening Weekend Micro Grant - Art workshop	-	300	(235)	-	65
Tools and equipment	-	13,500	(8,188)	-	5,312
Summer Party	-	300	(300)		-
Walkie talkies	-	323	(323)	-	-
Seating	-	228	(228)	-	-
Members Xmas Meal	-	1,177	(1,177)	-	-
Boat Trip	-	515	(515)	-	-
Printer	-	540	(540)	-	-
Easter Eggs	-	261	(261)	-	-
Furniture	-	750	(750)	-	-
Mower Repair	-	208	(208)	-	-
Christmas Meal		160	(160)		
Contribution to salary - Rothschild		-	(10,000)	10,000	
Funding for internship and work experience	-	750	(750)	-	-
	21,245	47,012	(32,219)	10,025	46,063

20 Unrestricted funds - designated

These are unrestricted funds which are material to the CIO's activities.

	At 1 June 2024	Resources expended	Transfers	At 31 May 2025
	£	£	£	£
	50,000	(295)	(49,705)	-

Previous year:	At 1 June 2023	Resources expended	Transfers	At 31 May 2024
	£	£	£	£
	50,000	(258)	258	50,000

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	235,704	495,715	(332,012)	28,974	428,381

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	195,940	407,381	(367,334)	(283)	235,704

22 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 May 2025 are represented by:				
Tangible assets	121,432	-	-	121,432
Current assets/(liabilities)	306,949	-	24,509	331,458
	428,381	-	24,509	452,890

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 May 2024 are represented by:				
Tangible assets	30,068	-	-	30,068
Current assets/(liabilities)	205,636	50,000	46,063	301,699
	235,704	50,000	46,063	331,767

23 Related party transactions

During the year the CIO entered into the following transactions with related parties:

- Amounts of £205 (2024: £415) were received, in respect of gardening services and retail sales, from Great Missenden Village Association, which Gillian Foley is a Treasurer of. There was also a payment of £10 made by the charity to Great Missenden Village Association for Membership fees (2024: £10).
- Payment of £2,100 (2024: £4,025) in respect of website development work was made to Work-Form. Mr John Bateson's son-in-law is a partner of Work-Form.

24 Cash generated from operations

	2025 £	2024 £
Surplus for the year	121,123	54,582
Adjustments for:		
Investment income recognised in statement of financial activities	(8,245)	(1,729)
Depreciation and impairment of tangible fixed assets	19,835	16,517
Movements in working capital:		
(Increase)/decrease in debtors	(19,477)	566
Increase in creditors	2,334	10,587
Cash generated from operations	115,570	80,523

25 Analysis of changes in net funds

The CIO had no material debt during the year.

MISSENDEN WALLED GARDEN CIO

England & Wales - Charity number 1171968

Accounts

Charity registration number 1171968

MISSENDEN WALLED GARDEN

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Harrison Ms G Foley Mr J Bateson Mr N Craggs Ms D Honey
Charity number	1171968
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Bucks HP16 0BD
Independent examiner	Rouse Partners LLP 55 Station Road Beaconsfield Buckinghamshire United Kingdom HP9 1QL

MISSENDEN WALLED GARDEN

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 21

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The vision of the Trustees is that the CIO will be a class-leading provider of social therapeutic horticulture ('STH'), providing meaningful activities, independence and social engagement for its members which, in turn, provide benefits of social wellbeing and inclusion within the community. The objects of the CIO are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural based care with a view to providing training, activities and other opportunities to develop themselves and facilitate better inclusion within the community.

2. To promote, for the benefit of the inhabitants of Buckinghamshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Significant activities

MWG has successfully completed 7 years as an independent charity and is continuing to grow and thrive. The charity provides social therapeutic horticultural day support, within the grounds of Missenden Abbey in Buckinghamshire, supporting adults with autism and learning disabilities (our 'members'). Our team of staff and volunteers help our members to grow and reach their potential at their own pace, through teamwork, education, training and community engagement.

MWG leases the premises, at a peppercorn rent, from Buckinghamshire New University ('BNU'), which owns Missenden Abbey. Being on this site enhances the member experience, and the Trustees regard it as a great location for the charity to be based. The lease has just been renewed for 5 years, until 16 July 2029, which will enable MWG to benefit from significant funding to replace the greenhouse.

As well as providing STH activities on site, we also take small groups of members into the community to help deliver external gardening contracts. These include contracts to maintain the Missenden Abbey grounds, the BNU site in High Wycombe and gardens at some Abbeyfield homes. These community based horticultural activities offer an important and valuable member experience as they provide meaningful teamwork opportunities, enabling our members to feel included, grow their independence and develop new practical skills.

Over the last 3 years we have been developing plans and raising funds to upgrade the walled garden site (parts of which are Grade II listed). Operating within the constraints of a relatively short lease, we continue to focus our plans on shorter-term and flexible projects which deliver portable assets. We are very grateful that the following organisations have been able to support us:

- Working in partnership with our landlord BNU, we will benefit from a grant from HS2's Community Environment Fund to replace one of our greenhouses.

- Reconfigured our office space and a built a new member reception room (thanks to the funding of Pete Gibbs and his company), all of which was furnished thanks to a generous donation of surplus furnishings from Lexmark UK.

- We have been actively fundraising to reach our £60,000 target to build a community kitchen. This involves using the produce the members help to grow, to prepare healthy and nutritional meals, thereby supporting health and wellbeing, while developing social interaction and essential independent living skills. We anticipate reaching this target by Autumn 2024, with a build completion date of January 2025. Supporters to date include: The Clare Foundation 'Angels Den', King Cullimore Trust, ALIGN JV (HS2 Contractor), Shanly Foundation, Buckinghamshire Council's Missendens Community Board, Stockwell Cliffe, Mobbs Memorial Trust, and others.
- We also received a grant from the King Cullimore trust which will allow us to replace all of our petrol horticultural tools with electric ones, in Summer 2024. These tools are easier for our members to use, as they are lighter and quieter, along with the added benefit of saving money on fuel and reducing our carbon footprint.
- Various grants from: Chiltern Friends of Endeavour and Great Missenden Parish Council to enhance our member experience, equipment and learning environments.

Public benefit

In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. Missenden Walled Garden's charitable purposes and public benefit will be for both members and the wider community. We provide people with opportunities to grow in confidence and develop independence; together with the aim of promoting wider community involvement and integration. We achieve this by providing care and support to all members and visitors, making full use of the unique setting, and our staff and volunteers.

Benefit for members

The STH day care service offered to members at MWG provides adults with autism and learning disabilities, from across Buckinghamshire, with opportunities to:

- Develop life-skills such as making new friendships, participating in teamwork, and building relationships.
- Gain new skills and training in different aspects of horticulture.
- Experience the happiness and enjoyment of purposeful and productive outdoor teamwork.
- Become more confident and independent through inclusion and interaction with volunteers, visitors, customers and the wider community.
- Engage in enrichment activities including: sport, art and music, trips out and social gatherings.

The charity also operates a bursary scheme to help beneficiaries who need support with fees.

Wider community benefits

Missenden Walled Garden offers significant public benefit and beneficial impact to the wider community through:

- Opportunities to volunteer by supporting the care services; by involvement in the development of the overall site; or by supporting the charity through its retail and fundraising activities.
- Additional opportunities for the public to experience the grade II listed Walled Garden and to benefit from retail sales of the garden produce, products and flowers.
- Opening of the Walled Garden to other local groups and organisations, such as educational, disability and community groups, who are interested in using the gardens for inclusion, environmental projects, education, therapy, or physical exercise.

Achievements and performance

Overview

The Board of Trustees can report that MWG has had a successful year from both financial and service delivery perspectives. Income from members increased by 24% to £315,521 (2023 = £254,641). Total income increased by 15% to £454,393 (2023 = £395,622) and overall we made a surplus of £54,582 (2023 = £61,925).

Achievements

Beneficiaries and service development

Throughout the year ended 31 May 2024 we have invested in staff and service development which has enabled us to increase the number of members able to benefit from our service. This includes provision of 'one to one' sessions which allow adults with a higher level of need to participate. During the year we delivered 4,989 day sessions for our members, including 366 one to one sessions (2023 = 4,389 day sessions, including 237 one to one sessions).

We have continued to develop our outcomes tracking tool called 'The Missenden Walled Garden Goal Planning Tool' which is actively enhancing our service by enabling our members to set meaningful goals and track progress against them.

Our service has also continued to benefit from a retail flower stall, along with seasonal produce sales, including flower arrangements and the production of our own apple juice and honey.

We have also provided additional enhancement training including STH training from industry experts Thrive, along with bushcraft training for staff to deliver sessions to members - this unlocked new skills and experiences through varied nature-based interventions.

We have used a supported internship scheme with Feedback Global and funded through The Rothschild Foundation to progress a member though a paid internship and then to working as a paid member of staff. We are grateful to have a 3-year grant from the Rothschild Foundation to continue this work to help progress our members.

Volunteer support

Volunteer support has continued to develop at a steady pace and we are maintaining an active pool of 18 volunteers. Some of our volunteers provide a care focus which complements the service we provide to members. Other volunteers provide horticultural expertise, bee keeping, carpentry and site maintenance skills.

Group volunteering opportunities have included hosting: a volunteer day for Social Care Senior Commissioners; BNU students as part of our community partnership; various team days including: O2, EKFB and Align JV (HS2 Line Contractors), Red Kite Community Housing, and Alfriston Special School.

Volunteer support is essential for us to be able to deliver at the level we do, and we are very grateful for all their support.

Community

We have continued to benefit from our well-established community connections. For example: we supported various environmental preservation groups, such as 'Chiltern Rangers,' with hedge planting; we provided 'Rough Around The Hedges' with our hazel for hedging at a local meadow; we provided Grow Together Bucks with sweet pea seedlings for their school growing programme; and we provided plants and seeds to help Great Missenden School with their bee and bug garden. We also worked with a local filmmaker to produce a funded film about the work of MWG – this involved our members - both behind and in front of the camera.

Environment and sustainability

Having adopted an Environment and Sustainability Strategy in the prior year, we initially worked with local expert groups to survey the baseline position.

Good progress against the initial goals has now been made, particularly through a dramatic reduction in the use of fossil fuels both in greenhouse heating, and in power tools following the purchase of a suite of electric tools; the elimination of peat in purchased materials; in the management of waste, and in sharing of best practice for the management of the River Misbourne banks.

Future intentions and goals

The charity's key aims and objectives for the coming year are:

- To continue with the Charity's core focus of providing social therapeutic horticultural activities with the benefits of the natural environment, supporting adults with autism and learning disabilities.

- To develop the service further, demonstrating measurable improvement to the lives of our members, through meaningful, engaging, rewarding and inclusive experiences. We intend to construct a substantive, 'Grow it Cook it Eat it' programme, to see our members growing their food, cooking and eating healthy sustainably sourced meals together. This will also promote healthy lifestyles and independent living skills beyond life at the walled garden.

- Following a parent carer consultation, we are continuing to host and facilitate conversations with the objective of enabling a group of members to source supported accommodation together. The provision of such long-term accommodation is recognised as being of critical importance to our members and their parents.

- Improve facilities and site infrastructure as far as reasonable, within the confines of our lease. This includes:
    - Replacing and upgrading our original clubhouse to increase the scale and scope of the services we provide to our members
    - Developing the wider site to improve the sustainability of our operations and to enhance the diversity of habitats therein

- To maintain and strengthen our community partner arrangement with BNU, Missenden Abbey, and other local partners, maximizing the mutual benefits and increasing our collective value with the community.

- To continue sharing and celebrating our growing reputation and '5 star excellent assessment rating' with Council commissioners and key stakeholders within the field of Adult Social Care.

Financial Review and Risk Management

The financial results for the year are set out in the Statement of Financial Activities and our financial position at the year-end is set out in the Balance Sheet. The trustees are responsible for ensuring the assets of the company are properly applied in accordance with charity law.

Principal funding sources

The principal funding sources continue to be Fee income from beneficiaries (members); income from horticultural contracts; fundraising and donations; and income from sale of produce. A breakdown is given in notes 3 to 7 to the accounts.

Investment policy and objectives

The trustees consider holding cash on deposit as the most appropriate investment for the charity.

Reserves policy

Notes 19 to 22 to the financial statements show the movement of funds during the year. The trustees have determined that the appropriate level of free reserves should be a minimum of £190,000 (2023 = £163,500). As at the balance sheet date unrestricted funds amounted to £235,704 (2023 = £195,940) and free funds of £195,636 (2023 = £157,398) after adjusting for unrestricted fixed assets. The minimum cash balance required by the Charity is considered to be at £190,000 which represents six months of expenditure. The charity ended the financial year with a cash balance of £293,413 (2023 = £218,487).

Risk Management

The Trustees use a risk management process to ensure they can adequately monitor and control all significant risks. They look at the level of risk the charity is willing to take (risk appetite approach) and use controls and other actions to ensure that residual risk is at an acceptable level. The main risk which the trustees have been monitoring has been considering alternative locations, should the break clause in our lease be enforced in June 2025. Given that the lease has now been renewed until July 2029, we regard this as a low priority.

Structure, governance and management

The charity is a Charitable Incorporated Organisation constituted under a governing document dated 9 March 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr F Harrison
Ms G Foley
Mr J Bateson
Mr N Craggs
Ms D Honey

Recruitment and appointment of new trustees

The work of trustees is undertaken on a voluntary basis without any form of remuneration and consequently recruitment is mainly from the local community, or via volunteer recruitment websites as skills gaps are identified. Prospective new trustees meet with the Board of Trustees and are fully vetted before being appointed.

Induction and training of new trustees

New trustees undergo a period of orientation to brief them on their legal obligations under charity and company law; the content of the CIO's constitution; the Board and staff structures and decision-making process; the business plan and recent financial performance.

The Trustees' report was approved by the Board of Trustees.

F Harrison
.....
Mr F Harrison

.....
Ms G Foley

Date: 01-Feb-2025

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the Trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2024.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the CIO'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 ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Rouse Partners LLP

Susan Drummond FCA
Rouse Partners LLP

55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL
United Kingdom

Dated: 18-Feb-2025

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	**3**	19,650	-	47,012	66,662	19,620	-	53,306	72,926
Charitable activities	**4**	315,521	-	-	315,521	254,641	-	-	254,641
Other trading activities	**5**	70,167	-	-	70,167	67,026	-	-	67,026
Investments	**6**	1,729	-	-	1,729	396	-	-	396
Other income	**7**	314	-	-	314	633	-	-	633
Total income		407,381	-	47,012	454,393	342,316	-	53,306	395,622
Expenditure on:									
Raising funds	**8**	216	-	-	216	216	-	-	216
Charitable activities	**9**	367,118	258	32,219	399,595	301,505	1,853	30,123	333,481
Total expenditure		367,334	258	32,219	399,811	301,721	1,853	30,123	333,697
Net income/(expenditure)		40,047	(258)	14,793	54,582	40,595	(1,853)	23,183	61,925
Transfers between funds		(283)	258	25	-	11,627	1,853	(13,480)	-
Net movement in funds		39,764	-	14,818	54,582	52,222	-	9,703	61,925

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Reconciliation of funds:									
Fund balances at 1 June 2023		195,940	50,000	31,245	277,185	143,718	50,000	21,542	215,260
Fund balances at 31 May 2024		235,704	50,000	46,063	331,767	195,940	50,000	31,245	277,185

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**15**		30,068		39,259
Current assets					
Debtors	**16**	51,832		52,398	
Cash at bank and in hand		293,413		218,487	
		345,245		270,885	
Creditors: amounts falling due within one year	**17**	(43,546)		(32,959)	
Net current assets			301,699		237,926
Total assets less current liabilities			331,767		277,185
The funds of the CIO					
Restricted income funds	**19**		46,063		31,245
Unrestricted funds - general	**21**		235,704		195,940
Unrestricted funds - designated	**20**		50,000		50,000
			331,767		277,185

The financial statements were approved by the Trustees on 1-Feb-2025

F Harrison

Mr F Harrison

Ms G Foley

1 Accounting policies

Charity information

Missenden Walled Garden is a charitable incorporated organisation registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 3-5 years
Plant and equipment	Straight line over 3-4 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Donations and grants	19,650	46,262	65,912	19,620	53,306	72,926
Grants receivable	-	750	750	-	-	-
	19,650	47,012	66,662	19,620	53,306	72,926

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fee income		
Sale of goods	315,521	254,641

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	70,167	67,026

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,729	396

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	314	633

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	216	216

9 Expenditure on charitable activities

	Provision of day support 2024 £	Provision of day support 2023 £
Direct costs		
Staff costs	295,421	248,188
Garden supplies and contract costs	18,742	12,215
Sundry costs	9,479	10,516
Recruitment	-	509
Training costs	6,092	5,347
	329,734	276,775
Grant funding of activities (see note 10)	258	1,853
Share of support and governance costs (see note 11)		
Support	54,817	44,770
Governance	14,786	10,083
	399,595	333,481
Analysis by fund		
Unrestricted funds - general	367,118	301,505
Unrestricted funds - designated	258	1,853
Restricted funds	32,219	30,123
	399,595	333,481

10 Grants payable

	Provision of day support 2024 £	Provision of day support 2023 £
Grants to individuals	258	1,853

Grants paid are bursaries for unfunded members.

11 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	16,517	9,285
Insurance	8,176	6,620
Maintenance and repair costs	6,028	4,746
IT, telephone, postage and stationery	7,899	3,720
Staff costs	8,463	7,285
Motor expenses	7,156	7,649
Bank charges	578	465
Provisions for dilapidations	-	5,000
Governance costs	14,786	10,083
	69,603	54,853
Analysed between:		
Provision of day support	69,603	54,853

Governance costs comprise:	2024 £	2023 £
Legal and professional	5,481	4,825
Independent examination fees	4,650	3,900
Payroll fees	4,655	1,358
	14,786	10,083

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

None of the trustees were reimbursed for expenses undertaken on behalf of the charity in the year.

13 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
16	11

13 Employees (Continued)

Employment costs

	2024	2023
	£	£
Wages and salaries	270,127	232,830
Social security costs	12,463	11,580
Other pension costs	12,831	3,778
	295,421	248,188

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024
	£
Aggregate compensation	61,813

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2023	62,832	38,154	6,307	107,293
Additions	7,326	-	-	7,326
At 31 May 2024	70,158	38,154	6,307	114,619
Depreciation and impairment				
At 1 June 2023	38,896	24,510	4,628	68,034
Depreciation charged in the year	10,484	5,280	753	16,517
At 31 May 2024	49,380	29,790	5,381	84,551
Carrying amount				
At 31 May 2024	20,778	8,364	926	30,068
At 31 May 2023	23,936	13,644	1,679	39,259

16 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	34,126	38,357
Other debtors	293	575
Prepayments and accrued income	17,413	13,466
	51,832	52,398

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,064	9,962
Other creditors	12,249	1,549
Accruals and deferred income	21,233	21,448
	43,546	32,959

18 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	12,831	3,778

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
Purchase of the woodchipper	6	-	-	-	6
Garden machinery for contracts	54	-	-	-	54
Weelchair access	5	-	-	-	5
VW Transporter five seater - rental and costs	4,737	-	(4,748)	11	-
Covid related	308	-	(308)	-	-
Community development	155	-	(164)	9	-
Honda Mower	412	-	(412)	-	-
STH Goal Planning tool	2,550	-	(1,715)	-	835
'Living Tree' art class	30	-	-	-	30
Community kitchen project	11,750	28,000	-	-	39,750
Construction of outdoor furniture	638	-	(632)	-	6
Coach trip	600	-	(605)	5	-
Opening Weekend Micro Grant - Art workshop	-	300	(235)	-	65
Tools and equipment	-	13,500	(8,188)	-	5,312
Summer Party	-	300	(300)	-	-
Walkie talkies	-	323	(323)	-	-
Seating	-	228	(228)	-	-
Members Xmas Meal	-	1,177	(1,177)	-	-
Boat Trip	-	515	(515)	-	-
Printer	-	540	(540)	-	-
Easter Eggs	-	261	(261)	-	-
Furniture	-	750	(750)	-	-
Mower repair	-	208	(208)	-	-
Christmas Meal	-	160	(160)	-	-
Contribution to salary - Rothschild	-	-	(10,000)	10,000	-
Funding for internship and work experience	-	750	(750)	-	-
	21,245	47,012	(32,219)	10,025	46,063

19 Restricted funds **(Continued)**

Previous year:	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
	-	-	-	10,000	10,000
Construction of the chalet	1,801	-	(1,801)	-	-
Purchase of the woodchipper	6	-	-	-	6
Garden machinery for contracts	1,684	-	(1,630)	-	54
Weelchair access	5	-	-	-	5
Electronic office, public address systems and refrigeration	26	-	(26)	-	-
VW Transporter five seater - rental and costs	9,730	-	(4,993)	-	4,737
Ride on mower	208	-	(208)	-	-
COVID related	1,005	-	(697)	-	308
Community development	1,223	1,648	(2,716)	-	155
Honda Mower	905	-	(493)	-	412
Flower stall (repurposed)	-	-	(49)	49	-
Health and safety equipment	(51)	-	-	51	-
STH operational staff training	-	547	(675)	128	-
To create and implement a bespoke STH goal planning tool for all members	5,000	-	(2,450)	-	2,550
'Living tree' art class for members	-	250	(220)	-	30
Christmas party for members and volunteers	-	800	(800)	-	-
Boat trip for members	-	570	(570)	-	-
Purchase and installation of building for charity to engage in STH and biodiversity activities	-	10,000	-	(10,000)	-
Purchase and installation of polytunnel for charity to engage in STH activities	-	14,000	-	(14,000)	-
Composting and beehive equipment	-	629	(921)	292	-
Contribution towards a clubhouse to create a new community kitchen project for members	-	11,750	-	-	11,750
Construction of outdoor furniture for members	-	1,400	(762)	-	638
Staff and member STH equipment	-	492	(492)	-	-
Coach trip members	-	600	-	-	600
Funding for apprentices	-	10,620	(10,620)	-	-
	21,542	53,306	(30,123)	(13,480)	31,245

20 Unrestricted funds - designated

These are unrestricted funds which are material to the CIO's activities.

	At 1 June 2023	Resources expended	Transfers	At 31 May 2024
	£	£	£	£
	50,000	(258)	258	50,000

Previous year:	At 1 June 2022	Resources expended	Transfers	At 31 May 2023
	£	£	£	£
	50,000	(1,853)	1,853	50,000

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	195,940	407,381	(367,334)	(283)	235,704

Previous year:	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
General funds	143,718	342,316	(301,721)	11,627	195,940

22 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
Fund balances at 31 May 2024 are represented by:				
Tangible assets	30,068	-	-	30,068
Current assets/(liabilities)	205,636	50,000	46,063	301,699
	235,704	50,000	46,063	331,767

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 May 2023 are represented by:				
Tangible assets	38,542	-	717	39,259
Current assets/(liabilities)	157,398	50,000	30,528	237,926
	195,940	50,000	31,245	277,185

23 Related party transactions

During the year the CIO entered into the following transactions with related parties:

- Amounts of £415 (2023: £190) were received, in respect of gardening services and retail sales, from Great Missenden Village Association, which Gillian Foley is a Treasurer of. There was also a payment of £10 made by the charity to Great Missenden Village Association for Membership fees (2023: £10).

- Payment of £4,025 in respect of website development work was made to Work-Form. Mr John Bateson's son-in-law is a partner of Work-Form.

MISSENDEN WALLED GARDEN CIO

England & Wales - Charity number 1171968

Accounts

Charity registration number 1171968

MISSENDEN WALLED GARDEN

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Harrison Ms G Foley Mr J Bateson Mr N Craggs Ms D Honey
Charity number	1171968
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Bucks HP16 0BD
Independent examiner	Rouse Partners LLP 55 Station Road Beaconsfield Buckinghamshire HP9 1QL

MISSENDEN WALLED GARDEN

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 21

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

The Trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The vision of the Trustees is that the CIO will be a class-leading provider of social therapeutic horticulture ('STH'), providing meaningful activities, independence and social engagement for its members which, in turn, provide benefits of social wellbeing and inclusion within the community. The objects of the CIO are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural based care with a view to providing training, activities and other opportunities to develop themselves and facilitate better inclusion within the community.

2. To promote, for the benefit of the inhabitants of Buckinghamshire and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship, or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Significant activities

Missenden Walled Garden has successfully completed 6 years as an independent charity and is continuing to grow and thrive. The charity provides social therapeutic horticultural day support, within the grounds of Missenden Abbey in Buckinghamshire, for adults with disabilities or mental health issues (our 'members'). Our team of staff and volunteers help our members to grow and reach their potential at their own pace, through teamwork, education, and community engagement.

Missenden Walled Garden leases the premises, at a peppercorn rent, from Buckinghamshire New University ('BNU'), which owns Missenden Abbey. The lease was renewed for 5 years, until May 2027, with a break clause after 3 years. Being on this site enhances the member experience, and the Trustees regard it as a great location for the charity to be based, and we are focused on securing longer tenure at the next renewal.

As well as providing STH activities on site, we also take small groups of members into the community to help deliver external gardening contracts. These include contracts to maintain the Missenden Abbey grounds, the BNU site in High Wycombe and gardens at some Abbeyfield homes. These community based horticultural activities offer an important and valuable member experience as they provide meaningful teamwork opportunities, enabling members to feel included, grow their independence and develop new practical skills.

Over the last 2 years we have been developing plans and raising funds to upgrade the walled garden site (parts of which are Grade II listed), including replacing the 3 wooden-framed, glass greenhouses, which were coming to the end of their life. Operating within the constraints of a relatively short lease, we are now focussing our plans on shorter-term and flexible projects which deliver portable assets. We are very grateful that the following organisations have been able to support us:

- We received funding from Heart of Bucks to build a new 'Green Room' clubhouse which provides shelter to enable members to carry out activities and explore biodiversity with our local community.

- Although the wooden greenhouses were removed in January 2023, we were fortunate to receive funding from HS2/Align and the King Cullimore Charitable Trust, to install a temporary polytunnel to enable us to continue to grow produce and plants. This was sourced from, and installed at short notice by Northern Polytunnels.

- Various grants from: Coop Local Communities, Missenden's Community Board, Chiltern Friends of Endeavour and Amersham and Chesham Mencap to enhance our tools, equipment and learning environments.
- We undertook a carbon audit and reduction plan through Bucks Business First.
- We successfully partnered with Public Health Buckinghamshire to pilot and deliver a, 'Grow it Cook it Eat it' project for our members. This involves using the produce the members help to grow, to prepare healthy and nutritional meals, thereby supporting health and wellbeing, while developing social interaction and essential independent living skills.

Public benefit

In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. Missenden Walled Garden's charitable purposes and public benefit will be for both members and the wider community. We provide people with opportunities to grow in confidence and develop independence; together with the aim of promoting wider community involvement and integration. We achieve this by providing care and support to all members and visitors, making full use of the unique setting, and our staff and volunteers.

Benefit for members

The STH day care service offered to members at Missenden Walled Garden provides adults with disabilities, from across Buckinghamshire, with opportunities to:

- Develop life-skills such as making new friendships, participating in teamwork, and building relationships.
- Gain new skills and training in different aspects of horticulture.
- Experience the happiness and enjoyment of purposeful and productive outdoor teamwork.
- Become more confident and independent through inclusion and interaction with volunteers, visitors, customers and the wider community.
- Engage in enrichment activities including: sport, art and music, trips out and social gatherings.

The charity also operates a bursary scheme to help beneficiaries who need support with fees.

Wider community benefits

Missenden Walled Garden offers significant public benefit and beneficial impact to the wider community through:

- Opportunities to volunteer by supporting the care services; by involvement in the development of the overall site; or by supporting the charity through its retail and fundraising activities.
- Additional opportunities for the public to experience the grade II listed Walled Garden and to benefit from retail sales of the garden produce, products and flowers.
- Opening of the Walled Garden to other local groups and organisations, such as educational, disability and community groups, who are interested in using the gardens for inclusion, environmental projects, education, therapy, or physical exercise.

Achievements and performance

Overview

The Board of Trustees can report that Missenden Walled Garden has had a successful year from both financial and service delivery perspectives. Income from members increased by 33% to £254,641 (2022: £191,393). Total income increased by 24% to £395,622 (2022: £318,100) and overall we made a surplus of £61,925 (2022: £34,611).

Achievements

Beneficiaries and service development

Throughout the year ended 31 May 2023 we have invested in staff and service development which has enabled us to increase the number of members able to benefit from our service. This includes provision of 'one to one' sessions which allow adults with a higher level of need to participate. During the year we delivered 4,389 day sessions for our members, including 237 one to one sessions (2022 = 3673 day sessions, including 33 one to one sessions).

In November 2022 we were delighted to be assessed and rated '5 star Excellent' by PAMMS regional local authority social care quality monitoring framework. We have also been developing an outcomes tracking package called the 'Missenden Walled Garden Goal Planning Tool' which will enhance our service by enabling members to set goals and track progress against them.

Our service has also continued to benefit from a retail flower stall, along with seasonal produce sales, including flower arrangements and the production of our own apple juice and honey.

Volunteer support

Volunteer support has continued to develop at a steady pace and we are maintaining an active pool of 23 volunteers. Some of our volunteers provide a care focus which complements the service we provide to members. Other volunteers provide horticultural expertise, bee keeping, carpentry and site maintenance skills.

Group volunteering continues to be a modestly successful venture for us this year, and we have worked in partnership with a range of supporters, including providing days for school students to progress their National Citizenship Awards and hosting Adult Social Care Commissioning Teams

Volunteer support is essential for us to be able to deliver at the level we do, and we are very grateful for all their support.

Community

We have continued to benefit from our well-established community connections. Examples include various local businesses and community groups donating equipment, holding charity boxes and fundraising for us. We have also hosted a Bee Friendly Garden Schools competition, and Practical Gardening courses in partnership with Buckinghamshire Adult Learning.

Future intentions and goals

The charity's key aims and objectives for the coming year are:

- To continue with the Charity's core focus of providing social therapeutic horticultural activities with the benefits of the natural environment for people with learning disabilities and mental health problems.
- To develop the service further, demonstrating measurable improvement to the lives of our members, through meaningful, engaging, rewarding and inclusive experiences. We aspire to construct a substantive, 'Grow it Cook it Eat it' programme, to see our members growing their food, cooking and eating healthy sustainably sourced meals together. This will also promote healthy lifestyles and independent living skills beyond life at the Walled Garden.
- Following a parent carer consultation, we also intend to facilitate conversations with the objective of enabling a group of members to source supported accommodation together. The provision of such long-term accommodation is recognized as being of critical importance to our members and their parents.
- Develop a contingency plan for the continued delivery of our charitable purpose, in the unlikely event that our landlord exercises the break clause on our lease.
- Improve facilities and site infrastructure as far as reasonable, within the confines of our lease. This includes:
    - Replacing and upgrading our original clubhouse to increase the scale and scope of the services we provide to our members
    - Developing the wider site to improve the sustainability of our operations and to enhance the diversity of habitats therein

- To maintain and strengthen our community partner arrangement with BNU, Missenden Abbey, and other local partners, maximizing the mutual benefits and increasing our collective value with the community.
- To continue sharing and celebrating our growing reputation for excellence with Council commissioners and key stakeholders within the field of Adult Social Care.

Financial review and risk management

The financial results for the year are set out in the Statement of Financial Activities and our financial position at the year-end is set out in the Balance Sheet. The trustees are responsible for ensuring the assets of the company are properly applied in accordance with charity law.

Reserves policy

Notes 19 to 21 to the financial statements show the movement of funds during the year. The trustees have determined that the appropriate level of free reserves should be a minimum of £163,500. As at the balance sheet date unrestricted funds amounted to £195,940 (2022:£143,718) and free funds of £157,398 (2022: £143,077) after adjusting for unrestricted fixed assets. The minimum cash balance required by the Charity is considered to be at least £163,500 which represents six months of expenditure. The charity ended the financial year with a cash balance of £218,487 (2022: £180,288).

Principal funding sources

The principal funding sources continue to be Fee income from beneficiaries (members); income from horticultural contracts; fundraising and donations; and income from sale of produce. A breakdown is given in notes 3 to 7 to the accounts.

Investment policy and objectives

The trustees consider holding cash on deposit as the most appropriate investment for the charity.

Risk Management

The Trustees use a risk management process to ensure they can adequately monitor and control all significant risks. They look at the level of risk the charity is willing to take (risk appetite approach) and use controls and other actions to ensure that residual risk is at an acceptable level. The main risk which the trustees are currently monitoring is to consider alternative locations, should the break clause in our lease be enforced in June 2025, which in the light of our strong and growing partnership with BNU and Missenden Abbey we regard as a low probability, albeit one with high potential impact.

Structure, governance and management

The charity is a Charitable Incorporated Organisation constituted under a governing document dated 9 March 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:
Mr F Harrison
Ms G Foley
Mr J Bateson
Mr N Craggs
Ms D Honey
Ms L Re Turner (Resigned 4 May 2023)

Recruitment and appointment of trustees

The work of trustees is undertaken on a voluntary basis without any form of remuneration and consequently recruitment is mainly from the local community, or via volunteer recruitment websites as skills gaps are identified. Prospective new trustees meet with the Board of Trustees and are fully vetted before being appointed.

Organisational structure

New trustees undergo a period of orientation to brief them on their legal obligations under charity and company law; the content of the CIO's constitution; the Board and staff structures and decision-making process; the business plan and recent financial performance.

The Trustees' report was approved by the Board of Trustees.



Mr F Harrison



Ms G Foley

Date: 25/1/2024

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the Trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2023.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the CIO'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 ACCA, which is one of the listed bodies.

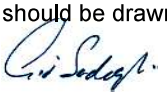
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements to be reached.



Majid Sadeghi ACCA
Rouse Partners LLP

55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

Dated: 25/1/2024

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:									
Donations and legacies	**3**	19,620	-	53,306	72,926	25,145	-	43,391	68,536
Charitable activities	**4**	254,641	-	-	254,641	191,393	-	-	191,393
Other trading activities	**5**	67,026	-	-	67,026	57,491	-	-	57,491
Investments	**6**	396	-	-	396	457	-	-	457
Other income	**7**	633	-	-	633	223	-	-	223
Total income		342,316	-	53,306	395,622	274,709	-	43,391	318,100
Expenditure on:									
Raising funds	**8**	216	-	-	216	216	-	-	216
Charitable activities	**9**	301,505	1,853	30,123	333,481	230,221	2,306	50,746	283,273
Total expenditure		301,721	1,853	30,123	333,697	230,437	2,306	50,746	283,489
Net income/(expenditure)		40,595	(1,853)	23,183	61,925	44,272	(2,306)	(7,355)	34,611
Transfers between funds		11,627	1,853	(13,480)	-	(27,306)	27,306	-	-
Net movement in funds		52,222	-	9,703	61,925	16,966	25,000	(7,355)	34,611

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Reconciliation of funds:									
Fund balances at 1 June 2022		143,718	50,000	21,542	215,260	126,752	25,000	28,897	180,649
Fund balances at 31 May 2023		195,940	50,000	31,245	277,185	143,718	50,000	21,542	215,260

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**15**		39,259		6,265
Current assets					
Debtors	**16**	52,398		49,604	
Cash at bank and in hand		218,487		180,288	
		270,885		229,892	
Creditors: amounts falling due within one year	**17**	32,959		20,897	
Net current assets			237,926		208,995
Total assets less current liabilities			277,185		215,260
The funds of the CIO					
Restricted income funds	**19**		31,245		21,542
Unrestricted funds - general			195,940		143,718
Unrestricted funds - designated	**20**		50,000		50,000
			277,185		215,260

The financial statements were approved by the Trustees on 25/1/2024.

Mr F Harrison
Trustee

Ms G Foley
Trustee

1 Accounting policies

Charity information

Missenden Walled Garden is a charitable incorporated organisation registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 3-5 years
Plant and equipment	Straight line over 3-4 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and grants	19,620	53,306	72,926	25,145	43,391	68,536

Government grants

Included in grants receivable are Government Grants totalling £Nil (2022: £3,941) as a result of the Covid 19 pandemic.

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fee income		
Sale of services	254,641	191,393

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Earned income from garden services, retail sales and events	67,026	57,491

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	396	457

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	633	223

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Seeking donations, grants and legacies	216	216

9 Expenditure on charitable activities

	Provision of day support 2023 £	Provision of day support 2022 £
Direct costs		
Staff costs	248,188	190,872
Garden supplies and contract costs	12,215	11,668
Sundry costs	10,516	13,488
Recruitment	509	732
Training costs	5,347	6,593
	276,775	223,353
Grant funding of activities (see note 10)	1,853	2,306
Share of support and governance costs (see note 11)		
Support	44,770	49,758
Governance	10,083	7,856
	333,481	283,273
Analysis by fund		
Unrestricted funds - general	301,505	230,221
Unrestricted funds - designated	1,853	2,306
Restricted funds	30,123	50,746
	333,481	283,273

Included within Sundry costs are £Nil of COVID-related costs (2022: £796)

10 Grants payable

	Provision of day support 2023 £	Provision of day support 2023 £
Grants to individuals	1,853	2,306

Grants paid are bursaries for unfunded members.

11 Support costs allocated to activities

	2023	2022
	£	£
Depreciation	9,285	14,694
Insurance	6,620	6,149
Maintenance and repair costs	4,746	6,394
IT, telephone, postage and stationery	3,720	4,399
Sundry costs	-	5,364
Staff costs	7,285	3,351
Motor expenses	7,649	6,791
Bank charges	465	616
Provisions for dilapidations	5,000	2,000
Governance costs	10,083	7,856
	54,853	57,614
Analysed between:		
Provision of day support	54,853	57,614

Governance costs comprise:	2023 £	2022 £
Legal and professional	4,825	3,674
Independent examination fees	3,900	2,960
Payroll fees	1,358	1,222
	10,083	7,856

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

None of the trustees were reimbursed for expenses undertaken on behalf of the charity in the year (2022: one was reimbursed a total £169).

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	11	7

13 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	244,410	187,825
Other pension costs	3,778	3,047
	248,188	190,872

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023
	£
Aggregate compensation	51,449

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2022	35,904	24,467	4,643	65,014
Additions	26,928	13,687	1,664	42,279
At 31 May 2023	62,832	38,154	6,307	107,293
Depreciation and impairment				
At 1 June 2022	33,960	20,720	4,069	58,749
Depreciation charged in the year	4,936	3,790	559	9,285
At 31 May 2023	38,896	24,510	4,628	68,034
Carrying amount				
At 31 May 2023	23,936	13,644	1,679	39,259
At 31 May 2022	1,944	3,747	574	6,265

16 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	38,357	34,421
Other debtors	575	1,665
Prepayments and accrued income	13,466	13,518
	52,398	49,604

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,962	5,447
Other creditors	1,549	1,249
Accruals and deferred income	21,448	14,201
	32,959	20,897

18 Retirement benefit schemes

Defined contribution schemes

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,778 (2022 - £3,047).

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
	-	-	-	10,000	10,000
Construction of the chalet	1,801	-	(1,801)	-	-
Purchase of the woodchipper	6	-	-	-	6
Garden machinery for contracts	1,684	-	(1,630)	-	54
Weelchair access	5	-	-	-	5
Electronic office, public address systems and refrigeration	26	-	(26)	-	-
VW Transporter five seater - rental and costs	9,730	-	(4,993)	-	4,737
Ride on mower	208	-	(208)	-	-
COVID related	1,005	-	(697)	-	308
Community development	1,223	1,648	(2,716)	-	155
Honda Mower	905	-	(493)	-	412
Flower stall (repurposed)	-	-	(49)	49	-
Health and safety equipment	(51)	-	-	51	-
STH operational staff training	-	547	(675)	128	-
To create and implement a bespoke STH goal planning tool for all members	5,000	-	(2,450)	-	2,550
'Living tree' art class for members	-	250	(220)	-	30
Christmas party for members and volunteers	-	800	(800)	-	-
Boat trip for members	-	570	(570)	-	-
Purchase and installation of building for charity to engage in STH and biodiversity activities	-	10,000	-	(10,000)	-
Purchase and installation of polytunnel for charity to engage in STH activities	-	14,000	-	(14,000)	-
Composting and beehive equipment	-	629	(921)	292	-
Contribution towards a clubhouse to create a new community kitchen project for members	-	11,750	-	-	11,750
Construction of outdoor furniture for members	-	1,400	(762)	-	638
Staff and member STH equipment	-	492	(492)	-	-
Coach trip for members	-	600	-	-	600
Funding for apprentices	-	10,620	(10,620)	-	-
	21,542	53,306	(30,123)	(13,480)	31,245

19 Restricted funds **(Continued)**

Previous year:	At 1 June 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2022 £
Construction of the chalet	4,204	-	(2,403)	-	1,801
Purchase of the woodchipper	6	-	-	-	6
Path construction	282	-	(282)	-	-
Furniture and appliances	169	-	(169)	-	-
Garden machinery for contracts	4,509	-	(2,825)	-	1,684
Toilet refurbishment	6,059	-	(6,059)	-	-
Pergola	50	-	(50)	-	-
Wheelchair access	5	-	-	-	5
Electronic office, public address systems and refrigeration	176	-	(151)	1	26
Stage	2,311	-	-	(2,311)	-
VW Transporter five seater - rental and costs	5,810	9,000	(5,080)	-	9,730
Ride on mower	708	-	(500)	-	208
Trailer	1,000	-	-	(1,000)	-
Sunflower seeds and pots	200	-	-	(200)	-
COVID related	1,701	-	(696)	-	1,005
Community development	309	2,014	(1,100)	-	1,223
Honda Mower	1,398	-	(493)	-	905
Specified Special Projects	-	3,672	(3,672)	-	-
Equipment (repurposed)	-	-	(1,200)	1,200	-
Flower stall (repurposed)	-	-	(2,310)	2,310	-
Health and safety equipment	-	1,000	(1,051)	-	(51)
Upscaling	-	15,000	(15,000)	-	-
Exercise mats	-	300	(300)	-	-
Training	-	7,223	(7,223)	-	-
Outcome tools	-	5,000	-	-	5,000
Mower repair	-	182	(182)	-	-
	28,897	43,391	(50,746)	-	21,542

20 Unrestricted funds - designated

These are unrestricted funds which are material to the CIO's activities.

	At 1 June 2022	Resources expended	Transfers	At 31 May 2023
	£	£	£	£
	50,000	(1,853)	1,853	50,000

Previous year:	At 1 June 2021	Resources expended	Transfers	At 31 May 2022
	£	£	£	£
	25,000	(2,306)	27,306	50,000

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2022	Incoming resources	Resources expended	Transfers	At 31 May 2023
	£	£	£	£	£
General funds	143,718	342,316	(301,721)	11,627	195,940

Previous year:	At 1 June 2021	Incoming resources	Resources expended	Transfers	At 31 May 2022
	£	£	£	£	£
General funds	126,752	274,709	(230,437)	(27,306)	143,718

22 Analysis of net assets between funds

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
Fund balances at 31 May 2023 are represented by:				
Tangible assets	38,542	-	717	39,259
Current assets/(liabilities)	157,398	50,000	30,528	237,926
	195,940	50,000	31,245	277,185

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 May 2022 are represented by:				
Tangible assets	641	-	5,624	6,265
Current assets/(liabilities)	143,077	50,000	15,918	208,995
	143,718	50,000	21,542	215,260

23 Related party transactions

During the year the CIO entered into the following transactions with related parties:

- Amounts of £190 (2022: £295) were received, in respect of gardening services and retail sales, from Great Missenden Village Association, which Gillian Foley is a Treasurer of. There was also a payment of £10 made by the charity to Great Missenden Village Association for Membership fees (2022: £10).
- Amounts of £3,395 (2022: £3,109) were received from Abbeyfield, in respect of gardening services provided, which Neil Craggs was a trustee of. Neil Craggs stepped down as a trustee in July 2022.
- Payment of £100 (2022: £4,033) was made to Richard Glen Associates in respect of landscape planning work. Richard Glen is the partner of Clare Lawson.

MISSENDEN WALLED GARDEN CIO

England & Wales - Charity number 1171968

Accounts

Charity registration number 1171968

MISSENDEN WALLED GARDEN

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Harrison	
	Ms G Foley	
	Mr J Bateson	
	L Re Turner	(Appointed 17 March 2022)
	N Craggs	(Appointed 13 January 2022)
	D Honey	(Appointed 17 March 2022)
Charity number	1171968	
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Buckinghamshire United Kingdom HP16 0BD	
Independent examiner	Azets Audit Services Suites B & D Burnham Yard Beaconsfield Bucks HP9 2JH	

MISSENDEN WALLED GARDEN

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 21

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The vision of the Trustees is that the CIO will be a class-leading provider of social therapeutic horticulture, providing meaningful activities, independence and social engagement for its members which, in turn, provide benefits of social wellbeing and inclusion within the community. The objects of the CIO are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural based care with a view to providing training, activities and other opportunities to develop themselves and facilitate better inclusion within the community.

2. To promote for the benefit of the inhabitants of Buckinghamshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Significant activities

Missenden Walled Garden has successfully completed 5 years as an independent charity and is continuing to grow and thrive. The charity provides social therapeutic horticultural day support, within the grounds of Missenden Abbey in Buckinghamshire, for people with disabilities or mental health issues. Our team of staff and volunteers help our members to grow and reach their potential at their own pace, through teamwork, education, and community engagement.

Our members are referred to us from a variety of sources including Buckinghamshire Council, Special Educational Needs Schools, other charities, and word of mouth. Working in the garden appeals to a wide range of ages from 18 to 70+ years old. A typical day will involve a mix of team based outdoor horticultural activities (e.g., tool and mower operation for herbaceous and produce management), and indoor activities (e.g., plant and produce propagation). We also periodically run sport, art and music activities.

We also deliver external gardening contracts where we take small groups of members into the community to maintain gardens.

Missenden Walled Garden leases the premises from Buckinghamshire New University, which owns Missenden Abbey. We have just renewed the lease, which runs for a further five years until May 2027. We also have an arrangement in place whereby Missenden Walled Garden supplies produce and other services to Missenden Abbey, in lieu of rent, and a commercial contract to maintain the 10-acre grounds at Missenden Abbey. These are important activities as they provide meaningful teamwork-based opportunities for our members, enabling them to feel included, grow their independence and develop new practical skills. The commercial contract also generates an important income which subsidises our high quality care support activities.

Public benefit

In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. Missenden Walled Garden's charitable purposes and public benefit will be for both members and the wider community. We provide people with opportunities to grow in confidence and develop independence; together with the aim of promoting wider community involvement and integration. We achieve this by providing care and support to all members and visitors, making full use of the unique setting, and, our staff and volunteers.

Benefit for Members

The social therapeutic horticultural 'day care' service offered to members at Missenden Walled Garden provides people with disabilities, from across Buckinghamshire, with the opportunity to:

- Develop life-skills such as making new friendships, participating in teamwork, and building relationships.
- Gain new skills and training in different aspects of horticulture.
- Experience the happiness and enjoyment of purposeful and productive outdoor teamwork.
- Become more confident and independent through inclusion and interaction with volunteers, visitors, and customers.

The charity also operates a bursary scheme to help beneficiaries who need support with fees.

Wider community benefits

Missenden Walled Garden offers significant public benefit and beneficial impact to the wider community through:

- Opportunities to volunteer by supporting the care services; by involvement in the development of the overall site; or by supporting the charity through its retail and fundraising activities.
- Additional opportunities for the public to experience the grade II listed Walled Garden and to benefit from retail sales of the garden produce, products and flowers.
- Opening of the Walled Garden to other local groups and organisations, such as educational, disability and community groups, who are interested in using the gardens for education, therapy, or physical exercise.

Achievements and performance

Overview

The Board of Trustees can report that Missenden Walled Garden has had a successful year from both financial and service delivery perspectives. Income from members increased by 36% to £191,393 (2021 = £140,528) and almost reached pre-COVID levels. Total income increased by 33% to £318,100 (2021 = £239,132) and overall we made a surplus.

Achievements

Beneficiaries and service development

Throughout the year ended 31 May 2022 we have increased the number of members and have now exceeded pre-COVID levels. We have also started to provide a limited number of 'one to one sessions' (one member supported by one support worker for the day), which enabled several vulnerable adults, with a higher level of needs, to also benefit from our services. During the year we delivered 3,673 day sessions for our members (2021 = 2,810 day sessions), which in turn facilitated essential respite for their carers.

Our service has also continued to benefit from a retail flower stall, along with seasonal produce sales, including flower arrangements and the production of our own apple juice and honey.

Volunteer support

Volunteer support has continued to develop at a steady pace and we are maintaining an active pool of 12 volunteers. Some of our volunteers provide a care focus which complements the service we provide to members. Other volunteers provide horticultural expertise or carpentry and site maintenance skills. During the year we have also benefitted from a team of expert volunteers supporting our strategic development project, with specialist guidance and advice.

Group volunteering continues to be a modestly successful venture for us this year, and we have worked in partnership with a range of supporters, including providing days for school students to progress their National Citizenship Awards.

Volunteer support is essential for us to be able to deliver at the level we do, and we are very grateful for all their support.

Community

We have continued to benefit from our well-established community connections. Examples include local businesses and community groups donating equipment, holding charity boxes and fundraising for us.

Future intentions and goals

Missenden Walled Garden recruited three new trustees during the year to supplement existing skills and help deliver the strategy for the next 5 to 10 years. The charity's key aims and objectives for the coming year are:

- To continue with the Charity's core focus of providing horticultural activities with the benefits of the natural environment for people with learning disabilities and mental health problems.
- To develop the service further, demonstrating measurable improvement to the lives of our members, through meaningful, engaging, rewarding and inclusive experiences.
- Secure tenure over the Missenden Walled Garden site by renewing the lease with Buckinghamshire New University.
- Improve facilities and site infrastructure.
- To maintain and strengthen the partnership with Missenden Abbey, and other local partners, maximizing the mutual benefits and increasing our collective value with the community.
- To continue sharing and celebrating our growing reputation for excellence with Council commissioners and key stakeholders within the field of Adult Social Care.

Financial review

The financial results for the year are set out in the Statement of Financial Activities and our financial position at the year-end is set out in the Balance Sheet. The trustees are responsible for ensuring the assets of the company are properly applied in accordance with charity law.

Reserves policy

Notes 18 and 19 to the financial statements show the movement of funds during the year. The trustees have determined that the appropriate level of free reserves should be a minimum of £125,000. As at the balance sheet date unrestricted funds amounted to £143,718(2021 = £126,752) and free funds of £143,077 (2021 = £125,166) after adjusting for unrestricted fixed assets. The minimum cash balance required by the Charity is considered to be at least £125,000 which represents six months of expenditure. The charity ended the financial year with a cash balance of £180,288 (2021 = £153,521).

The principal funding sources continue to be Fee income from beneficiaries (members); income from horticultural contracts; fundraising and donations; and income from sale of produce. A breakdown is given in notes 3 to 7 to the accounts.

The trustees consider holding cash on deposit as the most appropriate investment for the charity.

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees use a risk management process to ensure they can adequately monitor and control all significant risks. They look at the level of risk the charity is willing to take (risk appetite approach) and use controls and other actions to ensure that residual risk is at an acceptable level. The key risks which the trustees are currently monitoring relate to securing long-term tenure of the Missenden Walled Garden site and ensuring the structures on the site are safe for all members, staff, volunteers and visitors.

Structure, governance and management

The charity is a Charitable Incorporated Organisation constituted under a governing document dated 9 March 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr F Harrison	
Ms G Foley	
Mr J Bateson	
L Re Turner	(Appointed 17 March 2022)
N Craggs	(Appointed 13 January 2022)
D Honey	(Appointed 17 March 2022)

Recruitment and appointment of new trustees

The work of trustees is undertaken on a voluntary basis without any form of remuneration and consequently recruitment is mainly from the local community, or via volunteer recruitment websites as skills gaps are identified. Prospective new trustees meet with the Board of Trustees and are fully vetted before being appointed.

Induction and training of new trustees

New trustees undergo a period of orientation to brief them on their legal obligations under charity and company law; the content of the CIO's constitution; the Board and staff structures and decision-making process; the business plan and recent financial performance.

The trustees' report was approved by the Board of Trustees.

Mr F Harrison
Trustee
Dated: 15 December 2022

Ms G Foley
Trustee
Dated:15 December 2022

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2022.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the CIO'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 ACA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Christopher Nisbet ACA
Azets Audit Services

Suites B & D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

Dated: 20 December 2022

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:									
Donations and legacies	**3**	25,145	-	43,391	68,536	32,236	-	23,342	55,578
Charitable activities	**4**	191,393	-	-	191,393	138,793	1,735	-	140,528
Other trading activities	**5**	57,491	-	-	57,491	42,642	-	-	42,642
Investments	**6**	457	-	-	457	382	-	-	382
Other income	**7**	223	-	-	223	2	-	-	2
Total income		274,709	-	43,391	318,100	214,055	1,735	23,342	239,132
Expenditure on:									
Raising funds	**8**	216	-	-	216	341	-	-	341
Charitable activities	**9**	230,221	2,306	50,746	283,273	172,010	2,570	32,082	206,662
Total expenditure		230,437	2,306	50,746	283,489	172,351	2,570	32,082	207,003
Net incoming/(outgoing) resources before transfers		44,272	(2,306)	(7,355)	34,611	41,704	(835)	(8,740)	32,129

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net incoming/(outgoing) resources before transfers		44,272	(2,306)	(7,355)	34,611	41,704	(835)	(8,740)	32,129
Gross transfers between funds		(27,306)	27,306	-	-	(22,978)	25,835	(2,857)	-
Net income/(expenditure) for the year/ Net movement in funds		16,966	25,000	(7,355)	34,611	18,726	25,000	(11,597)	32,129
Fund balances at 1 June 2021		126,752	25,000	28,897	180,649	108,026	-	40,494	148,520
Fund balances at 31 May 2022		143,718	50,000	21,542	215,260	126,752	25,000	28,897	180,649

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

All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**14**		6,265		20,958
Current assets					
Debtors	**15**	49,604		28,436	
Cash at bank and in hand		180,288		153,520	
		229,892		181,956	
Creditors: amounts falling due within one year	**16**	(20,897)		(22,265)	
Net current assets			208,995		159,691
Total assets less current liabilities			215,260		180,649
Income funds					
Restricted funds	**18**		21,542		28,897
Unrestricted funds - designated	**19**		50,000		25,000
Unrestricted funds - general			143,718		126,752
			215,260		180,649

The financial statements were approved by the Trustees on 15 December 2022

Mr F Harrison
Trustee

Ms G Foley
Trustee

1 Accounting policies

CIO information

Missenden Walled Garden is a charitable incorporated organisation registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 3-5 years
Plant and equipment	Straight line over 3-4 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The CIO has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	17,204	481	17,685	9,052	1,876	10,928
Grants receivable	7,941	42,910	50,851	23,069	21,466	44,535
Donated goods and services	-	-	-	115	-	115
	25,145	43,391	68,536	32,236	23,342	55,578

Government Grants
Included in grants receivable are Government Grants totalling £3,941 (2021: £22,044) as a result of the Covid 19 pandemic.

4 Charitable activities

	Provision of day support 2022 £	**Provision of day support 2021 £**
Fee Income	191,393	140,528
Analysis by fund		
Unrestricted funds - general	191,393	138,793
Unrestricted funds - designated	-	1,735

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Earned income from garden services, retail sales and events	57,491	42,642

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	457	382

7 Other income

	Unrestricted funds general 2022 £	Total 2021 £
Other income	223	2

8 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Seeking donations, grants and legacies	216	341
	216	341

9 Charitable activities

	Provision of day support 2022 £	Provision of day support 2021 £
Staff costs	190,872	146,766
Garden supplies and materials	9,803	4,256
Juice pressing costs	61	223
Bee keeping costs	288	418
Sundry costs	13,488	5,860
Recruitment	732	1,103
Training costs	6,593	-
Flower stall costs	1,516	-
	223,353	158,626
Grant funding of activities (see note 10)	2,306	2,570
Share of support costs (see note 11)	49,758	39,401
Share of governance costs (see note 11)	7,856	6,065
	283,273	206,662
Analysis by fund		
Unrestricted funds - general	230,221	172,010
Unrestricted funds - designated	2,306	2,570
Restricted funds	50,746	32,082
	283,273	206,662
For the year ended 31 May 2022		
Unrestricted funds - general	230,221	
Unrestricted funds - designated	2,306	
Restricted funds	50,746	
	283,273	

Included within Sundry costs are £796 of COVID-related costs (2021:£2,944)

10 Grants payable

	Provision of day support 2022 £	Provision of day support 2021 £
Grants to individuals	2,306	2,570
	2,306	2,570

Grants paid are bursaries for unfunded gardeners.

11 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Depreciation	14,694	-	14,694	17,039
Insurance	6,149	-	6,149	5,439
Property costs	6,394	-	6,394	4,629
Telephone, postage and stationery	4,399	-	4,399	2,474
Sundry costs	5,364	-	5,364	2,478
Staff costs	3,351	-	3,351	648
Motor expenses	6,791	-	6,791	4,625
Bank charges	616	-	616	69
Provision for dilapidations	2,000	-	2,000	2,000
Legal and professional	-	3,674	3,674	2,676
Independent examination fees	-	2,960	2,960	2,100
Payroll fees	-	1,222	1,222	1,174
Gift in kind of services	-	-	-	115
	49,758	7,856	57,614	45,466
Analysed between				
Charitable activities	49,758	7,856	57,614	45,466

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

One of the trustees was reimbursed a total of £169 expenses (2021: one was reimbursed £59).

13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	7	5

Employment costs	2022 £	2021 £
Wages and salaries	187,825	144,488
Other pension costs	3,047	2,278
	190,872	146,766

There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no employees whose annual remuneration was more than £60,000.

14 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2021	35,904	24,467	4,643	65,014
At 31 May 2022	35,904	24,467	4,643	65,014
Depreciation and impairment				
At 1 June 2021	24,963	15,688	3,404	44,055
Depreciation charged in the year	8,997	5,032	665	14,694
At 31 May 2022	33,960	20,720	4,069	58,749
Carrying amount				
At 31 May 2022	1,944	3,747	574	6,265
At 31 May 2021	10,941	8,778	1,239	20,958

15 Debtors

	2022	2021
Amounts falling due within one year:	**£**	**£**
Trade debtors	34,421	18,052
Other debtors	1,665	45
Prepayments and accrued income	13,518	10,339
	49,604	28,436

16 Creditors: amounts falling due within one year

	2022	2021
	£	**£**
Trade creditors	5,447	9,848
Other creditors	1,249	565
Accruals and deferred income	14,201	11,852
	20,897	22,265

17 Retirement benefit schemes

Defined contribution schemes

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

The charge to the SOFA in respect of defined contribution schemes was £3,047 (2021 - £2,278).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 June 2021	Incoming resources	Resources expended	Transfers	Balance at 31 May 2022
	£	£	£	£	£
Construction of the chalet	4,204	-	(2,403)	-	1,801
Purchase of the woodchipper	6	-	-	-	6
Path construction	282	-	(282)	-	-
Furniture and appliances	169	-	(169)	-	-
Garden machinery for contracts	4,509	-	(2,825)	-	1,684
Toilet refurbishment	6,059	-	(6,059)	-	-
Pergola	50	-	(50)	-	-
Wheelchair access	5	-	-	-	5
Electronic office, public address systems and refrigeration	176	-	(151)	-	26
Stage	2,311	-	-	(2,311)	-
VW Transporter five seater - rental and costs	5,810	9,000	(5,080)	-	9,730
Ride on mower	708	-	(500)	-	208
Trailer	1,000	-	-	(1,000)	-
Sunflower seeds and pots	200	-	-	(200)	-
COVID related	1,701	-	(696)	-	1,005
Community development	309	2,014	(1,100)	-	1,223
Honda Mower	1,398	-	(493)	-	905
Specified Special Projects	-	3,672	(3,672)	-	-
Equipment (repurposed)	-	-	(1,200)	1,200	-
Flower stall (repurposed)	-	-	(2,310)	2,310	-
Health and safety equipment	-	1,000	(1,051)	-	(51)
Upscaling	-	15,000	(15,000)	-	-
Exercise mats	-	300	(300)	-	-
Training	-	7,223	(7,223)	-	-
Outcome tools	-	5,000	-	-	5,000
Mower repair	-	182	(182)		
	28,897	43,391	(50,746)	-	21,542

19 Unrestricted funds - designated

These are unrestricted funds which are material to the CIO's activities made up as follows:

	Balance at 1 June 2021	Resources expended	Transfers	Balance at 31 May 2022
	£	£	£	£
Bursary provision for unfunded members	-	(2,306)	2,306	-
Greenhouse Replacement reserve	25,000	-	25,000	50,000
	25,000	(2,306)	27,306	50,000

Bursary provision for unfunded members
The bursary fund is to subsidise members who cannot afford their fees.

Greenhouse Replacement Reserve
This is funding set aside for the Greenhouse replacement.

20 Analysis of net assets between funds

	General fund	**Designated fund**	**Restricted fund**	**Total**	General fund	Designated fund	Restricted fund	Total
	2022	**2022**	**2022**	**2022**	2021	2021	2021	2021
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 May 2022 are represented by:								
Tangible assets	641	-	5,624	6,265	1,586	-	19,372	20,958
Current assets/(liabilities)	143,078	50,000	15,917	208,995	125,166	25,000	9,525	159,691
	143,719	50,000	21,541	215,260	126,752	25,000	28,897	180,649

21 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

- Amounts of £295 (2021: £45) were received, in respect of gardening services and retail sales, from Great Missenden Village Association, which Gillian Foley is a Treasurer of. There was also a payment of £10 made by the Charity to Great Missenden Village Association for membership fees (2021: £20).
- Amounts of £3,109 (2021: £Nil) were received from Abbeyfield, in respect of gardening services, between 13 January 2022 and 31 May 2022, which Neil Craggs was a trustee of. Neil Craggs stepped down as a trustee in July 2022.
- Payments of £4,033 (2021: £nil) were made to Richard Glen Associates in respect of architectural drawings. Richard Glen is the partner of Clare Lawson.
- A donation of £Nil (2021: £1,700) was received from Chesham, Amersham & District MENCAP Society a charity which Wendy Dunn is a Trustee of.
- Day care was provided to the family member of none (2021: 1) of the Trustees in 2022. Amounts received in the period totals £nil (2021: £4,275). There is £nil (2021: £720) included in Trade Debtors in respect of these individuals. There is £nil (2020: £495) in accrued income in respect of these individuals.

MISSENDEN WALLED GARDEN CIO

England & Wales - Charity number 1171968

Accounts

Charity Registration No. 1171968

MISSENDEN WALLED GARDEN

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Harrison	
	Ms G Foley	(Appointed 19 August 2020)
	Mr J Bateson	(Appointed 19 August 2020)
Charity number	1171968	
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Buckinghamshire United Kingdom HP16 0BD	
Independent examiner	Azets Audit Services The Mill House Boundary Road Loudwater High Wycombe Buckinghamshire United Kingdom HP10 9QN	

MISSENDEN WALLED GARDEN

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 22

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2021

The trustees present their report and financial statements for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The objects of the CIO are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural based care with a view to providing training, activities and other opportunities to develop themselves and facilitate better inclusion within the community.

2. To promote for the benefit of the inhabitants of Buckinghamshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

Significant activities
Missenden Walled Garden has successfully completed 4 years as an independent charity and is continuing to grow and thrive. The charity provides 'day support', within the grounds of Missenden Abbey in Buckinghamshire, for people with disabilities or mental health issues. Our team of staff and volunteers help our members to grow and reach their potential at their own pace, through teamwork, education and community engagement.

Our members are referred to us from a variety of sources including Buckinghamshire Council, Special Educational Needs Schools, other charities and word of mouth. Working in the garden appeals to a wide range of ages from 17 to 70+ years old. A typical day will involve a mix of team based outdoor horticultural activities (e.g., tool and mower operation for herbaceous and produce management), and indoor activities (e.g., plant and produce propagation). We also periodically run sport, art and music activities.

We also deliver external gardening contracts where we take small groups of members into the community to maintain gardens.

We consistently see and hear how this blend of activities and collaborative working provides our members with a real sense of achievement and belonging.

Missenden Walled Garden leases the premises from Buckinghamshire New University, which owns Missenden Abbey. There is an arrangement in place whereby Missenden Walled Garden supplies produce and other services to Missenden Abbey and also a commercial contract to maintain the 10-acre grounds at Missenden Abbey. These are important activities as they provide meaningful teamwork-based opportunities for our members, enabling them to feel included, grow their independence and develop new practical skills. These contracts are also important as they generate an income which subsidises our class-leading care support activities.

Public benefit
In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. The Missenden Walled Garden's charitable purposes and public benefit will be for both members and the wider community. It provides people with opportunities to grow in confidence and develop independence; together with the aim of promoting wider community involvement and integration. It achieves this by providing care and support to all its members and visitors making full use of its unique setting and the passion of its staff and volunteers.

Benefit for Members
The 'day care' service offered to members at the Walled Garden provides people with disabilities from across Buckinghamshire with the opportunity to:

- Develop life-skills such as developing friendships, participating in teamwork and building relationships.
- Gain new skills and training in different aspects of horticulture.
- Experience the happiness and enjoyment of purposeful and productive outdoor work.
- Become more confident and independent through integration and interaction with volunteers, visitors and customers.

The charity also operates a bursary scheme to help beneficiaries who need support with fees.

Wider community benefits
The Charity offers significant additional public benefit and beneficial impact to the wider community through:

- New opportunities to volunteer by supporting the care services; by involvement in the development of the overall site; or by supporting the charity through its retail and fundraising activities
- Additional opportunities for the public to experience the grade II listed Walled Garden and to benefit from retail sales of the garden produce, products and flowers.
- Opening of the Walled Garden to other groups and organisations, such as educational, disability and community groups, who are interested in using the gardens for education, therapy or physical exercise.

Achievements and performance

Overview

The Board of Trustees can report that Missenden Walled Garden has come through a very challenging year due to COVID-19 and is now returning to prior levels of operation. Income from members was 30% lower than 2020, but thanks to the generation of significant COVID support grant income and a reduction in cost of sales, we were able to generate a surplus.

From March 2020 Missenden Walled Garden was impacted by COVID-19 and had to temporarily close site-based provision to our beneficiaries. We reopened the site in June 2020 (one of the first services in the county to do so) with a carefully increased COVID safe phased return for members in line with national restrictions. While our site closed, staff provided an outreach service, using the newly founded Walled Garden vehicle to deliver a range of home-based activities such as growing, composting and floral kits, nature spotting sets and craft activities, and by remaining in contact via online activity groups and the Facebook page. All staff were retained during the COVID-19 shutdowns.

Achievements

Beneficiaries and service development

Throughout the year ended 31 May 2021, we worked extremely hard to proactively seek, listen and respond to our beneficiaries' views and needs. Notwithstanding the many limitations of the pandemic, we were still able to provide a continuous frontline service to vulnerable adults throughout. Following the successful and much lauded implementation of our class leading phased safe site return, we were able to deliver 2,810 essential day sessions (2020 = 3,924 day sessions) for our members (whilst simultaneously facilitating the equivalent time levels of essential respite for their carers).

Our service has also been further enhanced through the creation of a retail flower stall to promote added inclusion and income generation, along with seasonal produce sales, including flower arrangements and the production of our own apple juice and honey.

Volunteer support

Our volunteer support has continued to develop at a steady pace and we are maintaining an active pool of 15 volunteers. We provide staff to beneficiary ratios at a level which exceeds best practice guidelines, and our volunteers complement this with their support. Some of our volunteers provide a care focus, while others help with horticultural expertise or carpentry and site maintenance. We also have expert volunteers who help with back-office functions and strategic advice.

Group volunteering has still been a more modestly successful venture for us this year, where we have worked in partnership with a range of supporters, including providing days for school students to progress their National Citizenship Awards.

Our volunteer support is essential for us to be able to deliver at the level we do. We see how they enable us to be exceptional and we are very grateful for all their support.

Community

We have continued to benefit from our well-established community connections. Examples include local businesses and community groups donating equipment, holding charity boxes and fundraising for us.

Future intentions and goals
Following a detailed skills audit in 2020, MWG has restructured its Board and appointed new trustees who are implementing an enhanced strategy for the next 5 to 10 years. The charity's key aims and objectives for the coming year are:

- To continue with the Charity's core focus of providing horticultural activities with the benefits of the natural environment for people with learning disabilities and mental health problems.
- To develop the service further, demonstrating measurable improvement to the lives of our members, through meaningful, engaging, rewarding and inclusive experiences.
- Secure long-term tenure over the Missenden Walled Garden site by renewing the lease with Buckinghamshire New University
- Improve facilities and site infrastructure by initiating a project to replace the greenhouses
- To maintain and strengthen the partnership with Missenden Abbey, and other local partners, maximizing the mutual benefits and increasing our collective value with the community.
- To continue sharing and celebrating our growing reputation for excellence with Council commissioners and key stakeholders within the field of Adult Social Care.

Financial review
The financial results for the year are set out in the Statement of Financial Activities and our financial position at the year-end is set out in the Balance Sheet. The trustees are responsible for ensuring the assets of the company are properly applied in accordance with charity law.

Reserves policy
Notes 18 to 19 to the financial statements show the movement of funds during the year. The trustees have determined that the appropriate level of free reserves should be a minimum of £100,000. As at the balance sheet date unrestricted funds amounted to £126,752 (2020 = £108,026) and free funds of £125,166 (2020 = £105,457) after adjusting for unrestricted fixed assets. The minimum cash balance required by the Charity is considered to be at least £100,000 which represents six months of expenditure. The charity ended the financial year with a cash balance of £153,520 (2020 = £102,869).

The principal funding sources continue to be Fee income relating to beneficiaries; income from horticultural contracts; fundraising and donations; and income from sale of produce. A breakdown is given in notes 3 to 7 to the accounts.

The trustees consider holding cash on deposit as the most appropriate investment for the charity.

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees use a risk management process to ensure they can adequately monitor and control all significant risks. It looks at the level of risk the charity is willing to take (risk appetite approach) and uses controls and other actions to ensure that residual risk is at an acceptable level. The key risks which the trustees are currently monitoring relate to safeguarding; securing the charity's sources of income and securing long-term tenure of the Missenden Walled Garden site.

Structure, governance and management
The charity is a Charitable Incorporated Organisation constituted under a governing document dated 9 March 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms W Dunn	(Resigned 26 January 2021)
Mr R Peacock	(Resigned 27 October 2020)
Mr J Margetts	(Resigned 14 July 2020)
Mr F Harrison	

Mr C Stewart	(Resigned 3 June 2020)
Ms G Foley	(Appointed 19 August 2020)
Mr J Bateson	(Appointed 19 August 2020)

Recruitment and appointment of new trustees
The work of trustees is undertaken on a voluntary basis without any form of remuneration and consequently recruitment is mainly from the local community, or via volunteer recruitment websites as skills gaps are identified. Prospective new trustees meet with the Board of Trustees and are fully vetted before being appointed.

Induction and training of new trustees
New trustees undergo a period of orientation to brief them on their legal obligations under charity and company law; the content of the CIO's constitution; the Board and staff structures and decision-making process; the business plan and recent financial performance.

The trustees' report was approved by the Board of Trustees.

Mr F Harrison
Trustee
Dated: 25 November 2021

Ms G Foley
Trustee
Dated:25 November 2021

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2021.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements to be reached.

Christopher Nisbet

Christopher Nisbet ACA
Azets Audit Services

The Mill House
Boundary Road
Loudwater
High Wycombe
Buckinghamshire
HP10 9QN
United Kingdom

Dated: 3 December 2021

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:									
Donations and legacies	**3**	32,236	-	23,342	55,578	13,193	-	12,691	25,884
Charitable activities	**4**	138,793	1,735	-	140,528	198,306	3,830	-	202,136
Other trading activities	**5**	42,642	-	-	42,642	37,722	-	-	37,722
Investments	**6**	382	-	-	382	-	-	-	-
Other income	**7**	2	-	-	2	20	-	-	20
Total income		214,055	1,735	23,342	239,132	249,241	3,830	12,691	265,762
Expenditure on:									
Raising funds	**8**	341	-	-	341	216	-	-	216
Charitable activities	**9**	172,010	2,570	32,082	206,662	209,250	4,064	16,360	229,674
Total resources expended		172,351	2,570	32,082	207,003	209,466	4,064	16,360	229,890
Net incoming/(outgoing) resources before transfers		41,704	(835)	(8,740)	32,129	39,775	(234)	(3,669)	35,872

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

Net incoming/(outgoing) resources before transfers	41,704	(835)	(8,740)	32,129	39,775	(234)	(3,669)	35,872
Gross transfers between funds	(22,978)	25,835	(2,857)	-	(353)	-	353	-
Net income/(expenditure) for the year/ Net movement in funds	18,726	25,000	(11,597)	32,129	39,422	(234)	(3,316)	35,872
Fund balances at 1 June 2020	108,026	-	40,494	148,520	68,604	234	43,810	112,648
Fund balances at 31 May 2021	126,752	25,000	28,897	180,649	108,026	-	40,494	148,520

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

All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**14**		20,958		33,527
Current assets					
Debtors	**15**	28,436		25,250	
Cash at bank and in hand		153,520		102,869	
		181,956		128,119	
Creditors: amounts falling due within one year	**16**	(22,265)		(13,126)	
Net current assets			159,691		114,993
Total assets less current liabilities			180,649		148,520
Income funds					
Restricted funds	**18**		28,897		40,494
Unrestricted funds - designated	**19**		25,000		-
Unrestricted funds - general			126,752		108,026
			180,649		148,520

The financial statements were approved by the Trustees on 25 November 2021

Mr F Harrison
Trustee

Ms G Foley
Trustee

1 Accounting policies

CIO information

Missenden Walled Garden is a charitable incorporated organisation registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

1.4 Incoming resources

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 3-5 years
Plant and equipment	Straight line over 3-4 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	27,096	8,667	35,763	12,493	12,691	25,184
Grants receivable	5,025	14,675	19,700	-	-	-
Donated goods and services	115	-	115	700	-	700
	32,236	23,342	55,578	13,193	12,691	25,884

Government Grants
Included in grants receivable are Government Grants totalling £8,500 (2020: £nil) as a result of the Covid 19 pandemic.

4 Charitable activities

	Provision of day support 2021 £	**Provision of day support 2020 £**
Fee Income	140,528	202,136
Analysis by fund		
Unrestricted funds - general	138,793	198,306
Unrestricted funds - designated	1,735	3,830
	140,528	202,136

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Earned income from garden services, retail sales and events	42,642	37,722

6 Investments

	Unrestricted funds general 2021 £	Total 2020 £
Interest receivable	382	-

7 Other income

	Unrestricted funds general 2021 £	Total 2020 £
Other income	2	20

8 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising and publicity		
Seeking donations, grants and legacies	341	216
	341	216

9 Charitable activities

	Provision of day support 2021 £	Provision of day support 2020 £
Staff costs	146,766	167,750
Garden supplies and materials	4,256	7,192
Juice pressing costs	223	241
Bee keeping costs	418	278
Sundry costs	5,860	1,433
Recruitment	1,103	-
	158,626	176,894
Grant funding of activities (see note 10)	2,570	3,830
Share of support costs (see note 11)	39,401	42,839
Share of governance costs (see note 11)	6,065	6,111
	206,662	229,674
Analysis by fund		
Unrestricted funds - general	172,010	209,250
Unrestricted funds - designated	2,570	4,064
Restricted funds	32,082	16,360
	206,662	229,674
For the year ended 31 May 2021		
Unrestricted funds - general	172,010	
Unrestricted funds - designated	2,570	
Restricted funds	32,082	
	206,662	

Included within Sundry costs are £2,944 of COVID-related costs (2020:£Nil)

10 Grants payable

	Provision of day support 2021 £	Provision of day support 2020 £
Grants to individuals	2,570	3,830
	2,570	3,830

10 Grants payable **(Continued)**

Grants paid are bursaries for unfunded gardeners.

11 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Depreciation	17,039	-	17,039	17,355
Insurance	5,439	-	5,439	5,062
Property costs	4,629	-	4,629	6,269
Telephone, postage and stationery	2,474	-	2,474	2,817
Advertising	-	-	-	145
Sundry costs	2,478	-	2,478	3,823
Building improvements	-	-	-	2,700
Staff costs	648	-	648	1,662
Motor expenses	4,625	-	4,625	931
Bank charges	69	-	69	75
Provision for dilapidations	2,000	-	2,000	2,000
Legal and professional	-	2,676	2,676	2,106
Independent examination fees	-	2,100	2,100	1,800
Payroll fees	-	1,174	1,174	821
Gift in kind of services	-	115	115	700
Tax advisory fees paid to independent examiner	-	-	-	684
	39,401	6,065	45,466	48,950
Analysed between				
Charitable activities	39,401	6,065	45,466	48,950

Included within Sundry costs are £Nil of COVID-related costs (2020: £310).

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

One of the trustees was reimbursed a total of £59 expenses (2020: one was reimbursed £30).

13 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	5	7

Employment costs	2021 £	2020 £
Wages and salaries	144,488	165,121
Other pension costs	2,278	2,629
	146,766	167,750

There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

14 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Computers	Total
	£	£	£	£
Cost				
At 1 June 2020	35,904	20,894	3,744	60,542
Additions	-	3,572	899	4,471
At 31 May 2021	35,904	24,466	4,643	65,013
Depreciation and impairment				
At 1 June 2020	14,848	9,526	2,642	27,016
Depreciation charged in the year	10,115	6,162	762	17,039
At 31 May 2021	24,963	15,688	3,404	44,055
Carrying amount				
At 31 May 2021	10,941	8,778	1,239	20,958
At 31 May 2020	21,056	11,369	1,102	33,527

15 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	18,052	18,657
Other debtors	45	94
Prepayments and accrued income	10,339	6,499
	28,436	25,250

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,848	1,503
Other creditors	565	869
Accruals and deferred income	11,852	10,754
	22,265	13,126

17 Retirement benefit schemes

Defined contribution schemes

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

The charge to the SOFA in respect of defined contribution schemes was £2,278 (2020 - £2,629).

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 June 2020	Incoming resources	Resources expended	Transfers	Balance at 31 May 2021
	£	£	£	£	£
Construction of the chalet	6,607	-	(2,403)	-	4,204
Purchase of the woodchipper	89	-	(83)	-	6
Purchase of computer equipment	2	-	-	(2)	-
Path construction	1,075	-	(793)	-	282
Furniture and appliances	829	-	(660)	-	169
Garden machinery for contracts	8,343	-	(3,834)	-	4,509
Toilet refurbishment	12,117	-	(6,058)	-	6,059
Pergola	135	-	(84)	-	51
Wheelchair access	1,000	-	(995)	-	5
Electronic office, public address systems and refrigeration	659	-	(488)	5	176
Stage	2,430	-	(119)	-	2,311
VW Transporter five seater - rental and costs	5,000	5,000	(4,190)	-	5,810
Ride on mower	1,208	-	(500)	-	708
Trailer	1,000	-	-	-	1,000
Sunflower seeds and pots	-	200	-	-	200
COVID related	-	15,958	(11,397)	(2,860)	1,701
Community development	-	309	-	-	309
Honda Mower	-	1,480	(82)	-	1,398
Specified Special Projects	-	395	(395)	-	-
	40,494	23,342	(32,082)	(2,857)	28,897

Transfer between funds

The transfer from 'COVID related' restricted fund to general unrestricted funds of £2,860 represents funds received for the purposes of funding operational expenditure.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the CIO's activities made up as follows:

	Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 31 May 2021
	£	£	£	£
Bursary provision for unfunded members	1,735	(2,570)	835	-
Greenhouse Replacement reserve	-	-	25,000	25,000
	1,735	(2,570)	25,835	25,000

During the year

- £2,570 was spent to subsidise members who cannot afford their fees. £1,735 was the amount that was received for this purpose.

Bursary provision for unfunded members
The bursary fund was to subsidise members who cannot afford their fees.

Greenhouse Replacement Reserve
This is funding set aside for the Greenhouse replacement.

20 Analysis of net assets between funds

	General fund 2021	**Designated fund 2021**	**Restricted fund 2021**	**Total 2021**	General fund 2020	Designated fund 2020	Restricted fund 2020	Total 2020
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 May 2021 are represented by:								
Tangible assets	1,586	-	19,372	20,958	2,569	-	30,958	33,527
Current assets/(liabilities)	125,166	25,000	9,525	159,691	105,457	-	9,536	114,993
	126,752	25,000	28,897	180,649	108,026	-	40,494	148,520

21 Related party transactions

Transactions with related parties

During the year the CIO entered into the following transactions with related parties:

- A donation of £45 (2020: £Nil) was received from Great Missenden Village Association, which Gillian Foley is a Treasurer of. There was also a payment of £20 made by the Charity to Great Missenden Village Association for membership fees (2020: £Nil).
- A donation of £1,700 (2020: £Nil) was received from Chesham, Amersham & District MENCAP Society a charity which Wendy Dunn is a Trustee of.
- Day care was provided to the family member of 1 (2020: 2) of the Trustees. Amounts received in the period totals £4,275 (2020: £16,455). There is £720 (2020: £1,705) included in Trade Debtors in respect of these individuals. There is £495 (2020: £225) in accrued income in respect of these individuals.