

# HAYGROVE COMMUNITY GARDENS

England & Wales · Charity number 1176183

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [10573185](#)

**Registered** 2017-12-08

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

## Contact

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**Address** Redbank  
Little Marcle Rd  
Ledbury  
Herefordshire  
HR8 2JL

**Phone** 01531633659

**Email** [sarah.francis@haygrove.co.uk](mailto:sarah.francis@haygrove.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT, IN PARTICULAR OF CHILDREN, IN THE SUBJECTS RELATING TO HORTICULTURAL PRACTICE, CONSERVATION, FOOD AND NUTRITION BY PROVIDING OPPORTUNITIES FOR LEARNING ABOUT HORTICULTURE.(2) TO PROMOTE AND PROTECT THE HEALTH OR PEOPLE WITH LEARNING DISABILITIES AND MENTAL HEALTH ISSUES BY PROVIDING MEANINGFUL DAYTIME ACTIVITY, EDUCATION AND WORK EXPERIENCE IN HORTICULTURE AND AS A CONSEQUENCE OF THIS ENABLE THEM TO OBTAIN LIFE SKILLS SO THAT SUCH PERSONS CAN DEVELOP THEIR PHYSICAL AND MENTAL CAPACITIES AND GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY THUS IMPROVING THEIR QUALITY OF LIFE.

**Activities:** 1) advancement of education for the public benefit in subjects relating to horticulture, conservation, food and nutrition by providing opportunities to learn about horticulture2) promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work to enable them to obtain life skills and improved quality of life

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

## Geography

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- Cardiff
- Gloucestershire
- Herefordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£127,506	£125,499	-	-
2023-12-31	£86,123	£90,715	-	-
2022-12-31	£76,945	£83,014	-	-
2021-12-31	£87,305	£64,267	-	-
2020-12-31	£60,775	£56,261	-	-

## Trustees

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Name	Role	Appointed
<b>ANGUS JAMES DAVISON</b>	Chair	2017-01-26
Sara Lorraine Roberts		2022-06-17
Timothy John Crossman		2024-11-28

**HAYGROVE COMMUNITY GARDENS**

England & Wales - Charity number 1176183

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# Accounts

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# Haygrove Community Gardens

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 December 2024

# Haygrove Community Gardens (A company limited by guarantee)

## LEGAL AND ADMINISTRATIVE INFORMATION

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### TRUSTEES AND MANAGEMENT COMMITTEE

Mr A J Davison  
Ms S L Roberts  
Mr P J Scrimshaw (resigned 2 December 2024)  
Mr T J Crossman (appointed 28 November 2024)

### COMPANY NUMBER

10573185

### REGISTERED CHARITY NUMBER

1176183

### REGISTERED AND PRINCIPAL OFFICE

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

### BANKERS

National Westminster Bank  
Bristol City Office  
BS1 3EU

### INDEPENDENT EXAMINER

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Second Floor  
1 The Square  
Temple Quay  
Bristol  
BS1 6DG

# Haygrove Community Gardens

## (A company limited by guarantee)

### TRUSTEES' REPORT

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The trustees present their report and unaudited financial statements for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1176183

Company number: 10573185

#### Principal Office

Redbank  
Little Marcle Road  
Ledbury HR8 2JL

#### Board of Trustees

The trustees who served during the period were as follows:

A J Davison

S L Roberts

P J Scrimshaw (resigned 2 December 2024)

Mr T J Crossman (appointed 28 November 2024)

#### Company Secretary

S J Francis

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

Haygrove Community Gardens is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 January 2017. It was registered as a charity with the Charity Commission on 8 December 2017.

##### Recruitment and appointment of Trustees

In accordance with the Articles of Association the number of Trustees shall be not less than 3 with no maximum number. Trustees may be appointed by ordinary resolution or by an existing Trustee.

#### OBJECTIVES AND ACTIVITIES

The charity has two main objectives:

- The advancement of education for the public benefit, in particular children, in the subjects relating to horticultural practice, conservation, food and nutrition by providing opportunities for learning about horticulture.
- To promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work experience in horticulture and as a consequence of this enable them to obtain life skills so that such persons can develop their physical and mental capacities and grow to full maturity as individuals and members of society thus improving their quality of life.

##### Activities to achieve these objectives

Haygrove Community Gardens supports the provision of community gardens. Teaming up with social care providers, our community gardens offer a sociable yet peaceful place of nature where members of the local community can go for therapeutic healing and school children visit to learn about where their food comes from, how to grow and care for produce, and the importance of healthy eating. The other purpose of our gardens is to facilitate the integration of other local businesses into the community. By

# Haygrove Community Gardens

(A company limited by guarantee)

## TRUSTEES' REPORT

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forming partnerships with local businesses through the community gardens, we can not only help to ensure the gardens' continual advance, but also provide a means by which their staff can benefit from using the garden and helping its other visitors.

### ACHIEVEMENTS AND PERFORMANCE

In 2024, the Haygrove Community Gardens Charity continued to support projects in Ross-on-Wye, Leominster, Hereford, and Newent. We have created plans for our new community garden site in Ledbury and continue to receive financial support from Abel and Cole for the garden.

The tabletop gardening session in Ledbury continued to host a regular group of 14 disabled and disadvantaged adults in each session who received 450 hours of support, funded by the Eveson Trust, E F Bulmer Foundation and Awards for All. In Newent, we planted trees and undertook well-being walks at the Woodland Walk site. We continue to market our work through our website and social media.

At Ross-on-Wye Community Garden, which supports those with mental and physical health challenges, the Zero Waste Stall hosted over 10,000 visits, redistributing over 40 tonnes of food, with the help of 74 volunteers. Schools work has increased over the year with over 1200 children from local primary schools visiting the garden as well as growing and cooking clubs and Holiday Activities and Food programme (HAF). 40 adults with mental health needs and learning disabilities benefited from 1675 hours of therapeutic gardening sessions, and overall, 120 people volunteered with over 14,000 volunteer hours worked throughout the year.

### PUBLIC BENEFIT

The Charity's Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance (PB1, PB2 and PB3) published by the Charity Commission. They are aware of the public benefit requirement, its implications for charities and their duty to report how they have carried out the Charity's purposes for the public benefit and take the public benefit guidance into account when making decisions.

### FINANCIAL REVIEW

For the year ending 31st December 2024, the charity showed a surplus of £2,007 (2023: £4,592 deficit). This is the combination of a restricted funds deficit of £1,209 and an unrestricted funds surplus of £3,216, following the transfer of £3,044 where funds have been invested in capital items. Some of the activities were funded from grants received and recognised in the financial statements in prior years (2020-2023). The Trustees are aware that in order to achieve success of future projects, on a sustainable basis, focus should be placed on obtaining external funding from corporate partners for specific projects.

### RESERVES POLICY

The trustees review the level of reserves available to ensure that current and anticipated future projects can be financially achieved and are sustainable. The total reserves as at 31st December 2024 were £48,943 (2023: £46,936). The total reserves were made up of the following: Restricted funds £26,193 and Unrestricted funds £22,750.

The unrestricted cash balance held at year-end was sufficient to meet obligations falling due. The charity has ongoing support and commitment from its primary benefactor Haygrove Limited regarding the general running of the charity, and Trustees are confident further donations will be received to maintain positive unrestricted cash flow.

### SMALL COMPANY PROVISION

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed by order of the trustees

A J Davison  
Chairman



Date

12/6/25

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAYGROVE COMMUNITY GARDENS**

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I report to the trustees on my examination of the Financial Statements of Haygrove Community Gardens ('the company') for the year ended 31 December 2024, which are set out on pages 5 to 16.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

*Kerry Gallagher*

Kerry Gallagher FCA  
The Institute of Chartered Accountants in England and Wales  
Fellow Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants  
Second Floor, 1 The Square  
Temple Quay  
Bristol,  
BS1 6DG  
Date: 25 June 2025

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**  
**(including an Income and Expenditure Account)**  
**for the year ended 31 December 2024**

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		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2023 £
<b>INCOME FROM:</b>					
Donations	3	52,849	3,900	56,749	63,018
Grants received	4	-	70,757	70,757	23,105
<b>TOTAL</b>		<u>52,849</u>	<u>74,657</u>	<u>127,506</u>	<u>86,123</u>
<b>EXPENDITURE ON:</b>					
Charitable Activities	5	52,677	72,822	125,499	90,715
<b>TOTAL</b>		<u>52,677</u>	<u>72,822</u>	<u>125,499</u>	<u>90,715</u>
<b>NET INCOME/ (EXPENDITURE)</b>					
		172	1,835	2,007	(4,592)
Transfer between Funds	12	3,044	(3,044)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>3,216</u>	<u>(1,209)</u>	<u>2,007</u>	<u>(4,592)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward at 1 January		19,534	27,402	46,936	51,528
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,750</u></u>	<u><u>26,193</u></u>	<u><u>48,943</u></u>	<u><u>46,936</u></u>

All activities are classed as continuing in the current year.

# Haygrove Community Gardens

## (A company limited by guarantee)

UNAUDITED BALANCE SHEET  
for the year ended 31 December 2024

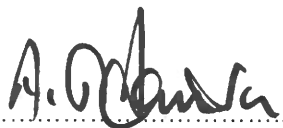
	Note	2024 £	2023 £
FIXED ASSETS	9	23,178	29,578
CURRENT ASSETS			
Debtors	10	22,605	12,578
Cash at bank and in hand		19,550	18,948
		<u>42,155</u>	<u>31,526</u>
CREDITORS: Amounts falling due within one year	11	(16,390)	(14,168)
		<u>25,765</u>	<u>17,358</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,943</u>	<u>46,936</u>
NET ASSETS		<u>48,943</u>	<u>46,936</u>
FUNDS:			
Unrestricted funds	12	22,750	19,534
Restricted funds	12	26,193	27,402
		<u>48,943</u>	<u>46,936</u>

For the year ended 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 16 were approved and authorised for issue by the officers on .....and signed on their behalf by:



A J Davison  
Chairman

12/6/25

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

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### 1 ACCOUNTING POLICIES

#### CHARITY INFORMATION

Haygrove Community Gardens is a private company limited by guarantee and incorporated in England and Wales. The registered office is Redbank, Little Marcle Road, Ledbury, Herefordshire, HR8 2JL.

Haygrove Community Gardens meets the definition of a public benefit entity under section 34 of FRS 102.

The principal objectives of the charity are detailed in the Trustees report found on page 2 of these financial statements.

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

#### ACCOUNTING CONVENTION

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: 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) second edition – Charities SORP (FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounting policies as disclosed have been applied consistently throughout the current and preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

#### GOING CONCERN

The Charity, which reported a surplus in the year, is well regarded locally and fills an important niche area in supporting its service users, promoting and protecting the health of people with learning disabilities and mental health issues and in the education of the importance of horticulture, conservation, food and nutrition, particularly among young people. Trading budgets and cash flows have been prepared for 2025 and are monitored against actual performance. The charity has ongoing support and commitment from its primary benefactor Haygrove Limited with regard to the general running of the charity and at the year-end was holding financial reserves committed to specific projects within these plans. The development of a Community Garden project in Ledbury has attracted external support with a confirmed commitment from one benefactor to donate £10,000 per year for the next four years, linked to agreed milestones.

Taking all of these factors into account, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and these accounts have been prepared on this basis.

#### FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been restricted for other purposes.

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

# Haygrove Community Gardens

## (A company limited by guarantee)

### NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

for the year ended 31 December 2024

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#### INCOME

Income is recognised when the charity is entitled to the income, the value can be measured with sufficient reliability, and it is probable the funds will be received.

Income from government and other grants, whether 'capital' grants relating to tangible fixed assets or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

#### EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

All resources expended are inclusive of irrecoverable VAT.

#### TANGIBLE FIXED ASSETS

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

Assets costing £500 or more are capitalised as fixed assets and are carried at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery 4 years straight line.

In determining the useful life of an asset consideration is given to both the asset type, its location and purpose of use.

#### FINANCIAL INSTRUMENTS

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity 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 trade and other receivables 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 financial asset is measured at the present value of the future receipts discounted at market rate of interest.

##### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

### *Basic financial liabilities*

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

### TAXATION

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

2	NET (EXPENDITURE) / INCOME	2024	2023
		£	£

Net (expenditure) / income for the year is stated after charging:

Depreciation of owned tangible fixed assets	(10,203)	(8,749)
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3	INCOME FROM DONATIONS	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2023 £
	Donations	52,849	3,900	56,749	63,018
		52,849	3,900	56,749	63,018
		52,849	3,900	56,749	63,018

4	INCOME FROM GRANTS RECEIVED	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2024 £	Year ended 31 December 2023 £
	Grants Received	-	70,757	70,757	23,105
		-	70,757	70,757	23,105

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

4 INCOME FROM GRANTS RECEIVED (continued)

The Restricted Funds received in the period towards Ross Community Garden's projects included funding from Co-op and Herefordshire Council (Holiday Activities and Food HAF and Safer Community funds).

Two separate grants from Bulmer Trust and the National Lottery have also been secured to develop new community gardens (Ledbury and Newent), in addition to core funding from Garfield Weston.

5 ANALYSIS OF CHARITABLE ACTIVITIES

	Unrestricted Activities undertaken directly	Restricted Activities undertaken directly	Unrestricted Support costs (Note 6)	Total	Total
	Year ended 31December 2024 £	Year ended 31December 2024 £	Year ended 31December 2024 £	Year ended 31December 2024 £	Year ended 31December 2023 £
Gardens Costs	2,320	11,261	-	13,581	8,680
Staff Costs 7	21,605	35,712	-	57,317	40,079
Visitor Costs	6,837	6,518	-	13,355	12,683
Project Admin Costs	12,861	3,895	-	16,756	13,348
Travel and Sundries	-	-	821	821	433
Professional Fees	-	140	4,142	4,282	3,589
Insurance	-	492	566	1,058	916
Admin Salaries 7	-	9,388	8,584	17,972	10,905
Bank Charges	-	-	88	88	82
Loss on Disposal	-	-	269	269	-
Funded General Overheads	-	5,416	(5,416)	-	-
	<u>43,623</u>	<u>72,822</u>	<u>9,054</u>	<u>125,499</u>	<u>90,715</u>

Unrestricted Expenditure for Haygrove Community Gardens during 2024 totalled £43,623 (2023: £55,942) and Unrestricted Support Costs totalled £9,054 (2023: £13,632). Haygrove Community Gardens had Restricted Expenditure of £72,822 (2023: £21,141) for the year ending 31<sup>st</sup> December 2024 and allocated across all Restricted and Designated Projects: majority to Safer Community Fund, Ell Brook Fund, National Lottery Awards for All, Abel & Cole, Garfield Weston, Bulmer Trust, Holiday Activities and Food (HAF), Zero Waste and Claus Kopp projects.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

### 6 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

	Restricted Support costs Year ended 31 December 2024 £	Unrestricted Support costs Year ended 31 December 2024 £	Governance costs Year ended 31 December 2024 £	Total Year ended 31 December 2024 £	Total Year ended 31 December 2023 £
Travel and Sundries	-	821	-	821	433
Professional Fees	140	302	-	442	193
Independent Examination Fees	-	-	3,840	3,840	3,396
Bank Charges	-	88	-	88	82
Insurance	492	566	-	1,058	916
Admin Salaries	9,388	8,584	-	17,972	10,905
Loss on Disposal	-	269	-	269	-
Funded General Overheads	5,416	(5,416)	-	-	-
	<u>15,436</u>	<u>5,214</u>	<u>3,840</u>	<u>24,490</u>	<u>15,925</u>

### 7 STAFF COSTS

	Year ended 31 December 2024 £	Year ended 31 December 2023 £
Salaries	74,192	50,094
Pension Cost	1,097	890
	<u>75,289</u>	<u>50,984</u>

Haygrove Community Gardens had no employees during the year (2023: Nil). Staff are employed and remunerated by Haygrove Limited, a related entity. These costs are recharged to Haygrove Community Gardens and accounted for as staff costs.

### 8 TRUSTEES

During the year no trustees made an expense claim (2023: Nil). Trustees received no remuneration (2023: Nil) in the year. The trustees are considered to be the key management personnel of the charity.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

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9 TANGIBLE FIXED ASSETS

	Equipment £
<b>Cost</b>	
At 1 January 2024	48,099
Additions	4,072
Disposals	(645)
At 31 December 2024	<u>51,526</u>
<b>Depreciation and impairment</b>	
At 1 January 2024	(18,521)
Charge for the year	(10,203)
Eliminated in respect of disposals	376
At 31 December 2024	<u>(28,348)</u>
<b>Carrying amount</b>	
At 31 December 2024	<u>23,178</u>
At 31 December 2023	<u>29,578</u>

10 DEBTORS

	2024 £	2023 £
Prepayments and accrued income	3,407	2,535
Trade Debtors	-	10,000
Other Debtors	19,198	43
	<u>22,605</u>	<u>12,578</u>

11 CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,724	9,728
Accruals	4,666	4,440
	<u>16,390</u>	<u>14,168</u>

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

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12 MOVEMENTS IN FUNDS

**2024 Movement in Funds**

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
<b>Unrestricted funds</b>	19,534	52,849	(52,677)	3,044	22,750
<b>Restricted funds</b>	3,4				
Compostable Toilet	32	-	(32)	-	-
Ell Brook	15,913	-	(14,496)	(1,417)	-
Talk Community Hub	57	-	(57)	-	-
Claus Kopp New Projects	1,513	-	(1,513)	-	-
Zero Waste Stall	134	3,400	(2,866)	(668)	-
Herefordshire Council 1*	-	3,601	(3,601)	-	-
Ross Children Project	86	-	(86)	-	-
Abel & Cole	9,667	-	(5,643)	-	4,024
Bulmer Trust	-	5,000	(5,000)	-	-
Co-op	-	1,524	(1,524)	-	-
Herefordshire Council 2*	-	30,966	(21,322)	(629)	9,015
National Lottery Awards for All	-	19,666	(11,096)	-	8,570
Oddfellows	-	500	(170)	(330)	-
Garfield Weston	-	10,000	(5,416)	-	4,584
	<u>46,936</u>	<u>127,506</u>	<u>(125,499)</u>	<u>-</u>	<u>48,943</u>

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

12 MOVEMENTS IN FUNDS (continued)

**2023 Movement in Funds – Comparative**

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
<b>Unrestricted funds</b>	25,872	59,508	(69,574)	3,728	19,534
<b>Restricted funds</b>	3,4				
Children’s Book Festival	500	-	(500)	-	-
Compostable Toilet	271	-	(59)	(180)	32
Ell Brook	17,240	-	(1,327)	-	15,913
Talk Community Hub	141	-	(84)	-	57
KS2 Gardening Club	500	-	(500)	-	-
Herefordshire Community 3*	1,350	-	(850)	(500)	-
Herefordshire Community 4*	3,033	-	(512)	(2,521)	-
Claus Kopp New Projects	2,608	-	(1,095)	-	1,513
Zero Waste Stall	13	3,277	(2,629)	(527)	134
Ross-on-Wye Council	-	745	(745)	-	-
Herefordshire Community 5*	-	4,800	(4,800)	-	-
Holiday Activities and Food	-	1,060	(1,060)	-	-
Ross Children Project	-	233	(147)	-	86
Eveson Trust - Ledbury	-	5,000	(5,000)	-	-
Winter of Wellbeing	-	1,500	(1,500)	-	-
Abel & Cole	-	10,000	(333)	-	9,667
	<u>51,528</u>	<u>86,123</u>	<u>(90,715)</u>	<u>-</u>	<u>46,936</u>

\*Herefordshire Council 1 – Relates to the Herefordshire Council Holiday Activity and Food Programme (HAF).

\*Herefordshire Council 2 – Relates to the Herefordshire Council Safer Communities Grant.

\*Herefordshire Community 3 – Relates to the Herefordshire Community Emergency Food Provision Funding.

\*Herefordshire Community 4 – Relates to the Round 2 of Herefordshire Community & Personal Resilience Funding.

\*Herefordshire Community 5 – Relates to the Herefordshire Community George’s Fund.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

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12 MOVEMENTS IN FUNDS (continued)

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity and have not been restricted for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

During 2024, the Charity received Holiday Activities and Food (£3,601) and Safer Communities (£30,966) funds from Herefordshire Council. Further local funding included Zero Waste Stall (£3,400), Co-op fund (£1,524) and Oddfellows donation (£500). The Charity also secured a new Grant for the development of the Ledbury site from Bulmer Trust (£5,000). National Lottery Awards for All (£19,666) was secured towards the Community Gardens Development Project (Ledbury and Newent sites) as well as funding towards core costs from Garfield Weston (£10,000).

Restricted funds held at 31 December 2024 relate to Safer Communities Fund for Family Link project at Ross (£9,015), National Lottery Awards for All for Newent & Ledbury gardens development (£8,570), Ledbury development fund from Abel & Cole (£4,024) and Garfield Weston Core funding (£4,584).

Restricted funds amounting to £3,044 were used to acquire fixed assets; at the point of purchase the Fixed Asset, the income and related Capital Expenditure were then recognised on the Balance Sheet as Unrestricted.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

**2024 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fund balances at 31 December are represented by:				
Fixed assets	23,178	-	23,178	29,578
Current assets	15,962	26,193	42,155	31,526
Creditors: amounts falling due within one year	(16,390)	-	(16,390)	(14,168)
	<u>22,750</u>	<u>26,193</u>	<u>48,943</u>	<u>46,936</u>

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2024

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13 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

**2023 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fund balances at 31 December are represented by:				
Fixed assets	29,578	-	29,578	30,565
Current assets	2,074	29,452	31,526	31,150
Creditors: amounts falling due within one year	(12,118)	(2,050)	(14,168)	(10,187)
	<u>19,534</u>	<u>27,402</u>	<u>46,936</u>	<u>51,528</u>

14 RELATED PARTY TRANSACTIONS

During the year, there were general donations of £51,622 (2023: £53,164) received from Haygrove Limited. £9,031 owed to Haygrove Limited was still outstanding at year-end (2023: £5,711). Staff costs were recharged from Haygrove Limited in the year of £75,289 (2023: £50,984). These are related parties as A J Davison is the sole shareholder of Haygrove Summit Supervisory Limited, the parent company of Haygrove Limited and a Trustee of Haygrove Community Gardens Limited Charity.



**HAYGROVE COMMUNITY GARDENS**

England & Wales - Charity number 1176183

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# Accounts

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# Haygrove Community Gardens

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 December 2023

# Haygrove Community Gardens (A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

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## TRUSTEES AND MANAGEMENT COMMITTEE

Mr A J Davison  
Ms S L Roberts  
Mr P J Scrimshaw

## COMPANY NUMBER

10573185

## REGISTERED CHARITY NUMBER

1176183

## REGISTERED AND PRINCIPAL OFFICE

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

## BANKERS

National Westminster Bank  
Bristol City Office  
BS1 3EU

## INDEPENDENT EXAMINER

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Second Floor  
1 The Square  
Temple Quay  
Bristol  
BS1 6DG

# Haygrove Community Gardens

## (A company limited by guarantee)

### TRUSTEES' REPORT

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The trustees present their report and unaudited financial statements for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1176183

Company number: 10573185

#### **Principal Office**

Redbank  
Little Marcle Road  
Ledbury HR8 2JL

#### **Board of Trustees**

The trustees who served during the period were as follows:

A J Davison

S L Roberts

P J Scrimshaw

#### **Company Secretary**

S J Francis

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Haygrove Community Gardens is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 January 2017. It was registered as a charity with the Charity Commission on 8 December 2017.

##### **Recruitment and appointment of Trustees**

In accordance with the Articles of Association the number of Trustees shall be not less than 3 with no maximum number. Trustees may be appointed by ordinary resolution or by an existing Trustee.

##### **OBJECTIVES AND ACTIVITIES**

The charity has two main objectives:

- The advancement of education for the public benefit, in particular children, in the subjects relating to horticultural practice, conservation, food and nutrition by providing opportunities for learning about horticulture.
- To promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work experience in horticulture and as a consequence of this enable them to obtain life skills so that such persons can develop their physical and mental capacities and grow to full maturity as individuals and members of society thus improving their quality of life.

##### **Activities to achieve these objectives**

Haygrove Community Gardens supports the provision of community gardens. Teaming up with social care providers, our community gardens offer a sociable yet peaceful place of nature where members of the local community can go for therapeutic healing and school children visit to learn about where their food comes from, how to grow and care for produce, and the importance of healthy eating. The other purpose of our gardens is to facilitate an integration of other local businesses into the community. By forming partnerships with local businesses through the community gardens, we can not only help to

# Haygrove Community Gardens

## (A company limited by guarantee)

### TRUSTEES' REPORT

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ensure the gardens' continual advance, but also provide a means by which their staff can benefit from using the garden and helping its other visitors.

#### **ACHIEVEMENTS AND PERFORMANCE**

In 2023, the Haygrove Community Gardens Charity continued to support projects in Ross-on-Wye, Leominster, Hereford, and Newent. We have identified a community garden site in Ledbury and have achieved financial support from Abel and Cole for the garden. We started a tabletop gardening session in Ledbury to work with disabled and disadvantaged people locally and achieved funding from Eveson Trust to support this. We attended community events in Ledbury to raise awareness of the project and by the end of 2023, we hosted a regular group of 13 people in each session. In Newent, we have begun work on the Ell Brook site and planned the first well-being walks. In other towns, we collaborated with Hereford Growing Local and Eaton Barn in Leominster. Our new website is live and new content is being added.

At Ross-on-Wye Community Garden, which supports those with mental and physical health challenges, the service user offering was expanded during the year and the project continued to support many people in the local community. The Zero Waste Stall, which was established in November 2020 continues to grow, handling nearly 40 tonnes of food, with the help of 35 volunteers and over 10,000 visits. Initiatives like the uniform stall and free events for families, particularly over Christmas, helped greatly those who have found the last couple of years incredibly difficult.

Nearly 900 children from local primary schools visited the garden as well as growing and cooking clubs for children and we started our first Holiday, Activities and Food programme (HAF). Others benefitted from the project through attending garden sessions and cooking clubs for young parents and those looking to live more independently. Overall, 80 people volunteered with over 12,000 volunteer hours worked throughout the year.

#### **PUBLIC BENEFIT**

The Charity's Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance (PB1, PB2 and PB3) published by the Charity Commission. They are aware of the public benefit requirement, its implications for charities and their duty to report how they have carried out the Charity's purposes for the public benefit and take the public benefit guidance into account when making decisions.

#### **FINANCIAL REVIEW**

For the year ending 31st December 2023, the charity showed a loss of £4,592 (2022: £6,069 loss). This is the combination of a profit on restricted funds of £1,746 and a loss on unrestricted funds of £6,338 following the transfer of £3,728 where funds have been invested in capital items. Some of the activities were funded from grants received and recognised in the financial statements in prior years (2020-2022). The Trustees are aware that in order to achieve success of future projects, on a sustainable basis, focus should be placed on obtaining external funding from corporate partners for specific projects.

#### **RESERVES POLICY**

The trustees review the level of reserves available to ensure that current and anticipated future projects can be financially achieved and are sustainable. The total reserves as at 31st December 2023 were £46,936. The total reserves were made up of the following: Restricted funds £27,402 and Unrestricted funds £19,534.

The unrestricted cash balance held at year-end was sufficient to meet obligations falling due. The charity has ongoing support and commitment from its primary benefactor Haygrove Limited regarding the general running of the charity, and Trustees are confident further donations will be received to maintain positive unrestricted cash flow.

Haygrove Community Gardens  
(A company limited by guarantee)  
TRUSTEES' REPORT

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**SMALL COMPANY PROVISION**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed by order of the trustees

  
A J Davison  
Chairman

Date: 23<sup>rd</sup> May 2024

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAYGROVE COMMUNITY GARDENS**

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I report to the trustees on my examination of the Financial Statements of Haygrove Community Gardens ('the company') for the year ended 31 December 2023, which are set out on pages 5 to 16.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

*Kerry Gallagher*

Kerry Gallagher FCA  
The Institute of Chartered Accountants in England and Wales  
Fellow Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED  
Chartered Accountants  
Second Floor, 1 The Square  
Temple Quay  
Bristol,  
BS1 6DG  
Date: 28/05/24

Haygrove Community Gardens  
(A company limited by guarantee)  
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES  
(including an Income and Expenditure Account)  
for the year ended 31 December 2023

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		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2022 £
INCOME FROM:					
Donations	3	59,508	3,510	63,018	57,334
Grants received	4	-	23,105	23,105	19,611
TOTAL		<u>59,508</u>	<u>26,615</u>	<u>86,123</u>	<u>76,945</u>
EXPENDITURE ON:					
Charitable Activities	5	69,574	21,141	90,715	83,014
TOTAL		<u>69,574</u>	<u>21,141</u>	<u>90,715</u>	<u>83,014</u>
NET INCOME/ (EXPENDITURE)		(10,066)	5,474	(4,592)	(6,069)
Transfer between Funds	12	3,728	(3,728)	-	-
NET MOVEMENT IN FUNDS		<u>(6,338)</u>	<u>1,746</u>	<u>(4,592)</u>	<u>(6,069)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 January		25,872	25,656	51,528	57,597
TOTAL FUNDS CARRIED FORWARD		<u>19,534</u>	<u>27,402</u>	<u>46,936</u>	<u>51,528</u>

All activities are classed as continuing in the current year.

# Haygrove Community Gardens

## (A company limited by guarantee)

UNAUDITED BALANCE SHEET  
for the year ended 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS	9	29,578	30,565
CURRENT ASSETS			
Debtors	10	12,578	3,429
Cash at bank and in hand		18,948	27,721
		<u>31,526</u>	<u>31,150</u>
CREDITORS: Amounts falling due within one year	11	(14,168)	(10,187)
		<u>17,358</u>	<u>20,963</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,936</u>	<u>51,528</u>
NET ASSETS		<u>46,936</u>	<u>51,528</u>
FUNDS:			
Unrestricted funds	12	19,534	25,872
Restricted funds	12	27,402	25,656
		<u>46,936</u>	<u>51,528</u>

For the year ended 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 6 to 17 were approved and authorised for issue by the officers on 23<sup>rd</sup> May 2024 and signed on their behalf by:



.....  
A J Davison  
Chairman

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

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### 1 ACCOUNTING POLICIES

#### CHARITY INFORMATION

Haygrove Community Gardens is a private company limited by guarantee and incorporated in England and Wales. The registered office is Redbank, Little Marcle Road, Ledbury, Herefordshire, HR8 2JL.

Haygrove Community Gardens meets the definition of a public benefit entity under section 34 of FRS 102.

The principal objectives of the charity are detailed in the Trustees report found on page 2 of these financial statements.

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

#### ACCOUNTING CONVENTION

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: 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) second edition – Charities SORP (FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounting policies as disclosed have been applied consistently throughout the current and preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

#### GOING CONCERN

The Charity, which made a loss in the year, is well regarded locally and fills an important niche area in supporting its service users, promoting and protecting the health of people with learning disabilities and mental health issues and in the education of the importance of horticulture, conservation, food and nutrition, particularly among young people. Trading budgets and cash flows have been prepared for 2024 and are monitored against actual performance. The charity has ongoing support and commitment from its primary benefactor Haygrove Limited with regard to the general running of the charity and at the year-end was holding financial reserves committed to specific projects within these plans. The development of a Community Garden project in Ledbury has attracted external support with a confirmed commitment from one benefactor to donate £10,000 per year for the next four years.

Taking all of these factors into account, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and these accounts have been prepared on this basis.

#### FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been restricted for other purposes.

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

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

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### INCOME

Income is recognised when the charity is entitled to the income, the value can be measured with sufficient reliability, and it is probable the funds will be received.

Income from government and other grants, whether 'capital' grants relating to tangible fixed assets or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

### EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

All resources expended are inclusive of irrecoverable VAT.

### TANGIBLE FIXED ASSETS

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

Assets costing £500 or more are capitalised as fixed assets and are carried at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery 4 years straight line.

In determining the useful life of an asset consideration is given to both the asset type, its location and purpose of use.

### FINANCIAL INSTRUMENTS

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity 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 trade and other receivables 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 financial asset is measured at the present value of the future receipts discounted at market rate of interest.

#### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

### *Basic financial liabilities*

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

### TAXATION

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

2	NET (EXPENDITURE) / INCOME	2023	2022
		£	£

Net (expenditure) / income for the year is stated after charging:

Depreciation of owned tangible fixed assets	(8,749)	(2,810)
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3	INCOME FROM DONATIONS	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2022 £
	Donations	59,508	3,510	63,018	57,334
		<u>59,508</u>	<u>3,510</u>	<u>63,018</u>	<u>57,334</u>

4	INCOME FROM GRANTS RECEIVED	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2023 £	Year ended 31 December 2022 £
	Grants Received	-	23,105	23,105	19,611
		<u>-</u>	<u>23,105</u>	<u>23,105</u>	<u>19,611</u>

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

### 4 INCOME FROM GRANTS RECEIVED (continued)

The Restricted Funds received in the period towards Ross Community Garden's projects included funding from Ross-on-Wye Council, Herefordshire Community Foundation (George's Fund) and Herefordshire Council (Holiday Activities and Food HAF and Winter of Wellbeing funds).

Two separate grants have also been secured towards the development of the Ledbury site – from Eveson Trust and Abel & Cole.

### 5 ANALYSIS OF CHARITABLE ACTIVITIES

	Unrestricted Activities undertaken directly	Restricted Activities undertaken directly	Unrestricted Support costs (Note 6)	Total	Total
	Year ended 31December 2023 £	Year ended 31December 2023 £	Year ended 31December 2023 £	Year ended 31December 2023 £	Year ended 31December 2022 £
Gardens Costs	5,615	3,065	-	8,680	14,324
Staff Costs	7 34,119	5,960	-	40,079	36,952
Visitor Costs	6,560	6,123	-	12,683	9,653
Project Admin Costs	9,648	3,700	-	13,348	6,654
Travel and Sundries	-	-	433	433	57
Professional Fees	-	-	3,589	3,589	2,323
Insurance	-	-	916	916	795
Admin Salaries	7 -	2,293	8,612	10,905	12,185
Bank Charges	-	-	82	82	71
	<u>55,942</u>	<u>21,141</u>	<u>13,632</u>	<u>90,715</u>	<u>83,014</u>

Unrestricted Expenditure for Haygrove Community Gardens during 2023 totalled £55,942 (2022: £49,751) and Unrestricted Support Costs totalled £13,632 (2022: £15,431). Haygrove Community Gardens had Restricted Expenditure of £21,141 (2022: £17,832) for the year ending 31<sup>st</sup> December 2023 and allocated across all Restricted and Designated Projects: majority to George's Fund, Eveson Trust Fund, Winter of Wellbeing, Holiday Activities and Food HAF, Ell Brook Fund, Zero Waste and Claus Kopp projects.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

### 6 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

	Restricted Support costs Year ended 31 December 2023 £	Unrestricted Support costs Year ended 31 December 2023 £	Governance costs Year ended 31 December 2023 £	Total Year ended 31 December 2023 £	Total Year ended 31 December 2022 £
Travel and Sundries	-	433	-	433	57
Tax Compliance Fees	-	193	-	193	(101)
Independent Examination Fees	-	-	3,396	3,396	2,424
Bank Charges	-	82	-	82	71
Insurance	-	916	-	916	795
Admin Salaries	2,293	8,612	-	10,905	12,185
	<u>2,293</u>	<u>10,236</u>	<u>3,396</u>	<u>15,925</u>	<u>15,431</u>

### 7 STAFF COSTS

	Year ended 31 December 2023 £	Year ended 31 December 2022 £
Salaries	50,094	47,895
Pension Cost	890	1,242
	<u>50,984</u>	<u>49,137</u>

Haygrove Community Gardens had no employees during the year (2022: Nil). Staff are employed and remunerated by Haygrove Limited, a related entity. These costs are recharged to Haygrove Community Gardens and accounted for as staff costs.

### 8 TRUSTEES

During the year no trustees made an expense claim (2022: Nil). Trustees received no remuneration (2022: Nil) in the year. The trustees are considered to be the key management personnel of the charity.

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

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9 TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 January 2023	40,337
Additions	7,762
At 31 December 2023	<u>48,099</u>
Depreciation and impairment	
At 1 January 2023	(9,772)
Charge for the year	(8,749)
At 31 December 2023	<u>(18,521)</u>
Carrying amount	
At 31 December 2023	<u>29,578</u>
At 31 December 2022	<u>30,565</u>

10 DEBTORS

	2023 £	2022 £
Prepayments and accrued income	2,535	929
Trade Debtors	10,000	-
Other Debtors	43	2,500
	<u>12,578</u>	<u>3,429</u>

11 CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,728	6,368
Accruals	4,440	3,819
	<u>14,168</u>	<u>10,187</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

12 MOVEMENTS IN FUNDS

**2023 Movement In Funds**

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
<b>Unrestricted funds</b>	25,872	59,508	(69,574)	3,728	19,534
<b>Restricted funds</b>	3,4				
Children's Book Festival	500	-	(500)	-	-
Compostable Toilet	271	-	(59)	(180)	32
Ell Brook	17,240	-	(1,327)	-	15,913
Talk Community Hub	141	-	(84)	-	57
KS2 Gardening Club	500	-	(500)	-	-
Herefordshire Community 4*	1,350	-	(850)	(500)	-
Herefordshire Community 5*	3,033	-	(512)	(2,521)	-
Claus Kopp New Projects	2,608	-	(1,095)	-	1,513
Zero Waste Stall	13	3,277	(2,629)	(527)	134
Ross-on-Wye Council	-	745	(745)	-	-
Herefordshire Community 6*	-	4,800	(4,800)	-	-
Holiday Activities and Food	-	1,060	(1,060)	-	-
Ross Children Project	-	233	(147)	-	86
Eveson Trust - Ledbury	-	5,000	(5,000)	-	-
Winter of Wellbeing	-	1,500	(1,500)	-	-
Abel & Cole	-	10,000	(333)	-	9,667
	<u>51,528</u>	<u>86,123</u>	<u>(90,715)</u>	<u>-</u>	<u>46,936</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

12 MOVEMENTS IN FUNDS (continued)

**2022 Movement In Funds – Comparative**

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Unrestricted funds</b>	7,190	55,176	(65,182)	28,688	25,872
<b>Restricted funds</b>	3,4				
Children’s Book Festival	500	-	-	-	500
Compostable Toilet	4,829	-	(157)	(4,401)	271
Ell Brook	17,240	-	-	-	17,240
Talk Community Hub	141	-	-	-	141
Cooking & Gardening Clubs	206	-	(206)	-	-
Herefordshire Community 1*	1,051	-	(1,051)	-	-
Herefordshire Community 2*	6,440	511	(4,595)	(2,356)	-
Herefordshire Community 3*	7,000	1,600	(1,241)	(7,359)	-
KS2 Gardening Club	500	-	-	-	500
Outdoor Kitchen	10,000	-	(1,377)	(8,623)	-
Arnold Clark Funding	2,500	-	(2,500)	-	-
Herefordshire Community 4*	-	5,000	(3,650)	-	1,350
Herefordshire Community 5*	-	10,000	(1,559)	(5,408)	3,033
Claus Kopp New Projects	-	3,350	(742)	-	2,608
Zero Waste Stall	-	1,308	(754)	(541)	13
	<u>57,597</u>	<u>76,945</u>	<u>(83,014)</u>	<u>-</u>	<u>51,528</u>

\*Herefordshire Community 1 – Relates to the Herefordshire Community & Personal Resilience Funding.

\*Herefordshire Community 2 – Relates to the Herefordshire Community Get Active & Green Spaces Funding.

\*Herefordshire Community 3 – Relates to the Herefordshire Community Cultural Fund – Covid Recovery Plan Funding.

\*Herefordshire Community 4 – Relates to the Herefordshire Community Emergency Food Provision Funding.

\*Herefordshire Community 5 – Relates to the Round 2 of Herefordshire Community & Personal Resilience Funding.

\*Herefordshire Community 6 – Relates to the Herefordshire Community George's Fund.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

### 12 MOVEMENTS IN FUNDS (continued)

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity and have not been restricted for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

During 2023 the Charity received George's Fund (£4,800) from Herefordshire Community Foundation, Holiday Activities and Food (£1,060) and Winter of Wellbeing (£1,500) funds from Herefordshire Council and funding towards the warm space soup kitchen project (£745) from Ross-on-Wye Council. Further local funding included Zero Waste Stall (£3,277) and Ross Children Project (£233) towards KS1/KS2 growing and cooking clubs. The Charity was also successful in securing two new Grants for the development of Ledbury site: Eveson Trust (£5,000) and Abel & Cole Phase 1 (£10,000).

Restricted funds held as at 31 December 2023 relate to funds ringfenced for the Ell Brook project at Newent (£15,913), Ledbury development fund from Abel & Cole (£9,667) and remaining funds for spend at Ross Community Gardens, listed on the previous page, totalling (£1,822).

Restricted funds amounting to £3,728 were used to acquire fixed assets; at the point of purchase the Fixed Asset, the income and related Capital Expenditure were then recognised on the Balance Sheet as Unrestricted.

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

#### 2023 Analysis of Net Assets Between Funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fund balances at 31 December are represented by:				
Fixed assets	29,578	-	29,578	30,565
Current assets	2,074	29,452	31,526	31,150
Creditors: amounts falling due within one year	(12,118)	(2,050)	(14,168)	(10,187)
	<u>19,534</u>	<u>27,402</u>	<u>46,936</u>	<u>51,528</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2023

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13 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

**2022 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fund balances at 31 December are represented by:				
Fixed assets	29,253	1,312	30,565	6,002
Current assets	5,427	25,723	31,150	63,114
Creditors: amounts falling due within one year	(8,808)	(1,379)	(10,187)	(11,519)
	<u>25,872</u>	<u>25,656</u>	<u>51,528</u>	<u>57,597</u>

14 RELATED PARTY TRANSACTIONS

During the year there were general donations received of £53,164 (2022: £45,000) from Haygrove Limited. £5,711 owed to Haygrove Limited was still outstanding at year-end (2022: £5,021). Staff costs were recharged from Haygrove Limited in the year of £50,984 (2022: £49,137). These are related parties as A J Davison is the sole shareholder of Haygrove Summit Supervisory Limited, the parent company of Haygrove Limited and a Trustee of Haygrove Community Gardens Limited Charity.

**HAYGROVE COMMUNITY GARDENS**

England & Wales - Charity number 1176183

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# Accounts

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# Haygrove Community Gardens

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 December 2022

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**TRUSTEES AND MANAGEMENT COMMITTEE**

Mr A J Davison  
Mr I T Smethurst (resigned 21 November 2022)  
Mr C Millson (resigned 17 June 2022)  
Ms S L Roberts (appointed 17 June 2022)  
Mr P J Scrimshaw (appointed 21 November 2022)

**COMPANY NUMBER**

10573185

**REGISTERED CHARITY NUMBER**

1176183

**REGISTERED AND PRINCIPAL OFFICE**

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

**BANKERS**

National Westminster Bank  
Bristol City Office  
BS1 3EU

**INDEPENDENT EXAMINER**

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Second Floor  
1 The Square  
Temple Quay  
Bristol  
BS1 6DG

# Haygrove Community Gardens

## (A company limited by guarantee)

### TRUSTEES' REPORT

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The trustees present their report and unaudited financial statements for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1176183

Company number: 10573185

#### Principal Office

Redbank  
Little Marcle Road  
Ledbury HR8 2JL

#### Board of Trustees

The trustees who served during the period were as follows:

A J Davison

I T Smethurst (resigned 21 November 2022)

C Millson (resigned 17 June 2022)

S L Roberts (appointed 17 June 2022)

P J Scrimshaw (appointed 21 November 2022)

#### Company Secretary

S J Francis

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

Haygrove Community Gardens is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 January 2017. It was registered as a charity with the Charity Commission on 8 December 2017.

##### Recruitment and appointment of Trustees

In accordance with the Articles of Association the number of Trustees shall be not less than 3 with no maximum number. Trustees may be appointed by ordinary resolution or by an existing Trustee.

#### OBJECTIVES AND ACTIVITIES

The charity has two main objectives:

- The advancement of education for the public benefit, in particular children, in the subjects relating to horticultural practice, conservation, food and nutrition by providing opportunities for learning about horticulture.
- To promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work experience in horticulture and as a consequence of this enable them to obtain life skills so that such persons can develop their physical and mental capacities and grow to full maturity as individuals and members of society thus improving their quality of life.

##### Activities to achieve these objectives

Haygrove Community Gardens supports the provision of community gardens. Teaming up with social care providers, our community gardens offer a sociable yet peaceful place of nature where members of the local community can go for therapeutic healing and school children visit to learn about where their food comes from, how to grow and care for produce, and the importance of healthy eating. The other

Haygrove Community Gardens  
(A company limited by guarantee)  
TRUSTEES' REPORT

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purpose of our gardens is to facilitate an integration of other local businesses into the community. By forming partnerships with local businesses through the community gardens, we can not only help to ensure the gardens' continual advance, but also provide a means by which their staff can benefit from using the garden and helping its other visitors.

**ACHIEVEMENTS AND PERFORMANCE**

In 2022, the Haygrove Community Gardens Charity continued to support projects in Ross-on-Wye, Leominster, Hereford and Newent. We continue to search for a community garden site in Ledbury and have achieved financial support from Abel and Cole for this project. We have started work on developing a new website to improve our engagement with businesses and funders and continue to reach out to stakeholders in the Ledbury and Newent areas. We have also made contact with a community project in Kington with a view to supporting their small community garden.

At Ross-on-Wye Community Garden, which supports those with mental and physical health challenges, the service user offering was expanded during the year and the project continued to support many people in the local community, particularly following the COVID Pandemic and now through the cost of living crisis. The Zero Waste Stall, which was established in November 2020 continues to grow, handing out over 42 tonnes of food, with the help of 35 volunteers. New initiatives like the uniform stall and Long Table food events, helped greatly those who have found the last couple of years incredibly difficult. More than 700 children from local schools visited the garden as well as a special day organised for children to focus on World Environment Day. Others benefitted from the project through attending garden sessions, monthly cooking and growing clubs, a variety of on-site courses, and through the Talk Community Hub. Overall, 70 people volunteered with over 4,000 volunteer hours worked throughout the year.

**PUBLIC BENEFIT**

The Charity's Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance (PB1, PB2 and PB3) published by the Charity Commission. They are aware of the public benefit requirement, its implications for charities and their duty to report how they have carried out the Charity's purposes for the public benefit and take the public benefit guidance into account when making decisions.

**FINANCIAL REVIEW**

For the year ending 31st December 2022, the charity showed a loss of £6,069 (2021: £23,038 profit). This is the combination of a loss on restricted funds of £24,751 and a profit on unrestricted funds of £18,682 following the transfer of £28,688 where funds have been invested in capital items. The bulk of activities were funded from grants received and recognised in the financial statements in 2020 and 2021. The Trustees are aware that in order to achieve success of future projects, on a sustainable basis, focus should be placed on obtaining external funding from corporate partners for specific projects.

**RESERVES POLICY**

The trustees review the level of reserves available to ensure that current and anticipated future projects can be financially achieved and are sustainable. The total reserves as at 31st December 2022 were £51,528.

The total reserves were made up of the following: Restricted funds £25,656 and Unrestricted funds £25,872.

**SMALL COMPANY PROVISION**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed by order of the trustees,

A J Davison  
Chairman



Date

7/6/23

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAYGROVE COMMUNITY GARDENS**

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I report to the trustees on my examination of the Financial Statements of Haygrove Community Gardens ('the company') for the year ended 31 December 2022, which are set out on pages 5 to 16.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

Kerry Gallagher FCA  
The Institute of Chartered Accountants in England and Wales  
Fellow Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED  
Chartered Accountants  
Second Floor, 1 The Square  
Temple Quay  
Bristol,  
BS1 6DG  
Date:

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
**UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES**  
**(including an Income and Expenditure Account)**  
**for the year ended 31 December 2022**

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	Year ended 31 December 2022 £	Year ended 31 December 2022 £	Year ended 31 December 2022 £	Year ended 31 December 2021 £
<b>INCOME FROM:</b>					
Donations	3	52,676	4,658	57,334	46,587
Grants received	4	2,500	17,111	19,611	40,718
<b>TOTAL</b>		<b>55,176</b>	<b>21,769</b>	<b>76,945</b>	<b>87,305</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	5	65,182	17,832	83,014	64,267
<b>TOTAL</b>		<b>65,182</b>	<b>17,832</b>	<b>83,014</b>	<b>64,267</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>(10,006)</b>	<b>3,937</b>	<b>(6,069)</b>	<b>23,038</b>
Transfer between Funds	12	28,688	(28,688)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>18,682</b>	<b>(24,751)</b>	<b>(6,069)</b>	<b>23,038</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward at 1 January		7,190	50,407	57,597	34,559
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>25,872</b>	<b>25,656</b>	<b>51,528</b>	<b>57,597</b>

All activities are classed as continuing in the current year.

# Haygrove Community Gardens

## (A company limited by guarantee)

UNAUDITED BALANCE SHEET  
for the year ended 31 December 2022


	Note	2022 £	2021 £
FIXED ASSETS	9	30,565	6,002
CURRENT ASSETS			
Debtors	10	3,429	665
Cash at bank and in hand		27,721	62,449
		<u>31,150</u>	<u>63,114</u>
CREDITORS: Amounts falling due within one year	11	(10,187)	(11,519)
		<u>20,963</u>	<u>51,595</u>
NET CURRENT ASSETS		20,963	51,595
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,528</u>	<u>57,597</u>
NET ASSETS		<u>51,528</u>	<u>57,597</u>
FUNDS:			
Unrestricted funds	12	25,872	7,190
Restricted funds	12	25,656	50,407
		<u>51,528</u>	<u>57,597</u>

For the year ended 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 16 were approved and authorised for issue by the officers on ..... and signed on their behalf by:

  
A J Davison  
Chairman 716123

# Haygrove Community Gardens

## (A company limited by guarantee)

### NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

for the year ended 31 December 2022

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#### 1 ACCOUNTING POLICIES

##### CHARITY INFORMATION

Haygrove Community Gardens is a private company limited by guarantee and incorporated in England and Wales. The registered office is Redbank, Little Marcle Road, Ledbury, Herefordshire, HR8 2JL.

Haygrove Community Gardens meets the definition of a public benefit entity under section 34 of FRS 102.

The principal objectives of the charity are detailed in the Trustees report found on page 2 of these financial statements.

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

##### ACCOUNTING CONVENTION

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: 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) second edition – Charities SORP (FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounting policies as disclosed have been applied consistently throughout the current and preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

##### GOING CONCERN

The Charity, which made a loss in the year, is well regarded locally and fills an important niche area in supporting its service users, promoting and protecting the health of people with learning disabilities and mental health issues and in the education of the importance of horticulture, conservation, food and nutrition, particularly among young people. Trading budgets and cash flows have been prepared for 2023 and are monitored against actual performance. The charity has the ongoing support and commitment from its primary benefactor Haygrove Limited with regard to the general running of the charity and at the year-end was holding financial reserves committed to specific projects within these plans. Development of a Community Garden project in Ledbury has attracted external support with confirmed commitment from one benefactor to donate £10,000 per year for the next five years. Taking all of these factors into account, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and these accounts have been prepared on this basis.

##### FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been restricted for other purposes.

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

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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### INCOME

Income is recognised when the charity is entitled to the income, the value can be measured with sufficient reliability, and it is probable the funds will be received.

Income from government and other grants, whether 'capital' grants relating to tangible fixed assets or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

### EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

All resources expended are inclusive of irrecoverable VAT.

### TANGIBLE FIXED ASSETS

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

Assets costing £500 or more are capitalised as fixed assets and are carried at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Plant and machinery 4 years straight line.

In determining the useful life of an asset consideration is given to both the asset type, its location and purpose of use.

### FINANCIAL INSTRUMENTS

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity 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 trade and other receivables 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 financial asset is measured at the present value of the future receipts discounted at market rate of interest.

#### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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*Basic financial liabilities*

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

**TAXATION**

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

2	NET (EXPENDITURE) / INCOME	2022	2021
		£	£
	Net (expenditure) / income for the year is stated after charging:		
	Depreciation of owned tangible fixed assets	(2,810)	(2,368)
3	INCOME FROM DONATIONS		
	Unrestricted funds	Restricted funds	Total funds
	Year ended 31 December 2022 £	Year ended 31 December 2022 £	Year ended 31 December 2022 £
	Year ended 31 December 2021 £		
	Donations	52,676	46,587
		4,658	46,587
		57,334	46,587
		57,334	46,587
4	INCOME FROM GRANTS RECEIVED		
	Unrestricted funds	Restricted funds	Total funds
	Year ended 31 December 2022 £	Year ended 31 December 2022 £	Year ended 31 December 2022 £
	Year ended 31 December 2021 £		
	Grants Received	2,500	40,718
		17,111	40,718
		19,611	40,718

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

**4 INCOME FROM GRANTS RECEIVED (continued)**

Haygrove Community Gardens received an Unrestricted Grant during the year 2022 for the running costs totalling £2,500.

The Restricted Funds in the period were provided by Herefordshire Council initiatives towards Ross Community Garden's projects. Received funds included top up to the Covid Recovery Cultural Fund and to the Get Active Green Spaces Fund, Round 2 of Community & Personal Resilience grant and Emergency Food Provision grant.

**5 ANALYSIS OF CHARITABLE ACTIVITIES**

	Unrestricted Activities undertaken directly	Restricted Activities undertaken directly	Unrestricted Support costs (Note 6)	Total	Total
	Year ended 31December 2022 £	Year ended 31December 2022 £	Year ended 31December 2022 £	Year ended 31December 2022 £	Year ended 31December 2021 £
Gardens Costs	4,667	9,657	-	14,324	9,432
Staff Costs	7 36,952	-	-	36,952	28,773
Visitor Costs	3,592	6,061	-	9,653	5,141
Project Admin Costs	4,540	2,114	-	6,654	5,323
Travel and Sundries	-	-	57	57	-
Professional Fees	-	-	2,323	2,323	3,435
Insurance	-	-	795	795	697
Admin Salaries	7 -	-	12,185	12,185	11,401
Bank Charges	-	-	71	71	65
	<u>49,751</u>	<u>17,832</u>	<u>15,431</u>	<u>83,014</u>	<u>64,267</u>

Unrestricted Expenditure for Haygrove Community Gardens during 2022 totalled £49,751 (2021: £27,818) and Unrestricted Support Costs totalled £15,431 (2021: £15,598). Haygrove Community Gardens had Restricted Expenditure of £17,832 (2021: £20,851) for the year ending 31<sup>st</sup> December 2022 and saw expenditure in relation to the following Restricted Projects: Herefordshire Council initiatives Get Active Green Spaces, Community & Personal Resilience, Covid Recovery Cultural Fund.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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**6 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS**

	Support costs Year ended 31 December 2022 £	Governance costs Year ended 31 December 2022 £	Total Year ended 31 December 2022 £	Total Year ended 31 December 2021 £
Travel and Sundries	57	-	57	-
Tax Compliance Fees	-	(101)	(101)	(645)
Independent Examination Fees	-	2,424	2,424	4,080
Bank Charges	71	-	71	65
Insurance	795	-	795	697
Admin Salaries	12,185	-	12,185	11,401
	<u>13,108</u>	<u>2,323</u>	<u>15,431</u>	<u>15,598</u>

**7 STAFF COSTS**

	Year ended 31 December 2022 £	Year ended 31 December 2021 £
Salaries	47,895	39,551
Pension Cost	1,242	623
	<u>49,137</u>	<u>40,174</u>

Haygrove Community Gardens had no employees during the year (2021: Nil). Staff are employed and remunerated by Haygrove Limited, a related entity. These costs are recharged to Haygrove Community Gardens and accounted for as staff costs.

**8 TRUSTEES**

During the year no trustees made an expense claim (2021: Nil). Trustees received no remuneration (2021: Nil) in the year. The trustees are considered to be the key management personnel of the charity.

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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9 TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 January 2022	12,964
Additions	27,373
At 31 December 2022	<u>40,337</u>
Depreciation and impairment	
At 1 January 2022	(6,962)
Charge for the year	(2,810)
At 31 December 2022	<u>(9,772)</u>
Carrying amount	
At 31 December 2022	<u>30,565</u>
At 31 December 2021	<u>6,002</u>

10 DEBTORS

	2022 £	2021 £
Prepayments and accrued income	929	665
Other Debtors	2,500	-
	<u>3,429</u>	<u>665</u>

11 CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,368	5,589
Accruals	3,819	5,930
	<u>10,187</u>	<u>11,519</u>

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**  
**for the year ended 31 December 2022**

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**12 MOVEMENTS IN FUNDS**

**2022 Movement In Funds**

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Unrestricted funds</b>	7,190	55,176	(65,182)	28,688	25,872
<b>Restricted funds</b>	3,4				
Children's Book Festival	500	-	-	-	500
Compostable Toilet	4,829	-	(157)	(4,401)	271
Ell Brook	17,240	-	-	-	17,240
Talk Community Hub	141	-	-	-	141
Cooking & Gardening Clubs	206	-	(206)	-	-
Herefordshire Community 1*	1,051	-	(1,051)	-	-
Herefordshire Community 2*	6,440	511	(4,595)	(2,356)	-
Herefordshire Community 3*	7,000	1,600	(1,241)	(7,359)	-
KS2 Gardening Club	500	-	-	-	500
Outdoor Kitchen	10,000	-	(1,377)	(8,623)	-
Arnold Clark Funding	2,500	-	(2,500)	-	-
Herefordshire Community 4*	-	5,000	(3,650)	-	1,350
Herefordshire Community 5*	-	10,000	(1,559)	(5,408)	3,033
Claus Kopp New Projects	-	3,350	(742)	-	2,608
Zero Waste Stall	-	1,308	(754)	(541)	13
	<u>57,597</u>	<u>76,945</u>	<u>(83,014)</u>	<u>-</u>	<u>51,528</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

12 MOVEMENTS IN FUNDS (continued)

**2021 Movement In Funds – Comparative**

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Unrestricted funds</b>	(1,411)	50,687	(43,416)	1,330	7,190
<b>Restricted funds</b>	3,4				
Children’s Book Festival	500	-	-	-	500
Electrical Installation	-	-	-	-	-
Compostable Toilet	4,829	-	-	-	4,829
Ell Brook	19,382	-	(2,142)	-	17,240
Eveson Grant	6,091	69	(6,160)	-	-
LocalGiving Ross Project	5,168	4,481	(9,649)	-	-
Talk Community Hub	-	1,989	(1,848)	-	141
Sheds Ross Rotary	-	1,330	-	(1,330)	-
Cooking & Gardening Clubs	-	1,000	(794)	-	206
Herefordshire Community 1*	-	1,250	(199)	-	1,051
Herefordshire Community 2*	-	6,499	(59)	-	6,440
Cultural Fund	-	7,000	-	-	7,000
KS2 Gardening Club	-	500	-	-	500
Outdoor Kitchen	-	10,000	-	-	10,000
Arnold Clark Funding	-	2,500	-	-	2,500
	<u>34,559</u>	<u>87,305</u>	<u>(64,267)</u>	<u>-</u>	<u>57,597</u>

\*Herefordshire Community 1 – Relates to the Herefordshire Community & Personal Resilience Funding.

\*Herefordshire Community 2 – Relates to the Herefordshire Community Get Active & Green Spaces Funding.

\*Herefordshire Community 3 – Relates to the Herefordshire Community Cultural Fund – Covid Recovery Plan Funding.

\*Herefordshire Community 4 – Relates to the Herefordshire Community Emergency Food Provision Funding.

\*Herefordshire Community 5 – Relates to the Round 2 of Herefordshire Community & Personal Resilience Funding.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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12 MOVEMENTS IN FUNDS (continued)

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity and have not been restricted for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

During 2022 the Charity received top up funding to Herefordshire Community Get Active & Green Spaces Grant (£511) and Cultural Fund – Covid Recovery Plan (£1,600). It was also successful in winning two new Grants: Emergency Food Provision Funding (£5,000) and Round 2 of Herefordshire Community & Personal Resilience Fund (£10,000). Further local funding included Claus Kopp sponsored walk (£3,350) and Zero Waste Stall (£1,308).

Restricted funds held as at 31 December 2022 relate to funds ringfenced for the Ell Brook project at Newent (£17,240) and remaining funds for spend at Ross Community Gardens, listed on the previous page, totalling (£8,416).

Restricted funds amounting to £28,688 were used to acquire fixed assets; at point of purchase the Fixed Asset, the income and related Capital Expenditure were then recognised on the Balance Sheet as Unrestricted.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

**2022 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fund balances at 31 December are represented by:				
Fixed assets	29,253	1,312	30,565	6,002
Current assets	5,427	25,723	31,150	63,114
Creditors: amounts falling due within one year	(8,808)	(1,379)	(10,187)	(11,519)
	<u>25,872</u>	<u>25,656</u>	<u>51,528</u>	<u>57,597</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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13 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

**2021 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fund balances at 31 December are represented by:				
Fixed assets	4,042	1,960	6,002	6,217
Current assets	17,375	45,739	63,114	39,518
Creditors: amounts falling due within one year	(14,227)	2,708	(11,519)	(11,176)
	<u>7,190</u>	<u>50,407</u>	<u>57,597</u>	<u>34,559</u>

14 RELATED PARTY TRANSACTIONS

During the year there were general donations received of £45,000 (2021: £36,000) from Haygrove Limited. £5,021 owed to Haygrove Limited was still outstanding at year end (2021: £5,123). Staff costs were recharged from Haygrove Limited in the year of £49,137 (2021: £40,174). These are related parties as A J Davison is the sole shareholder of Haygrove Summit Supervisory Limited, the parent company of Haygrove Limited and a Trustee of Haygrove Community Gardens Limited Charity.



**HAYGROVE COMMUNITY GARDENS**

England & Wales - Charity number 1176183

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# Accounts

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# Haygrove Community Gardens

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 December 2021

Haygrove Community Gardens  
(A company limited by guarantee)  
LEGAL AND ADMINISTRATIVE INFORMATION

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TRUSTEES AND MANAGEMENT COMMITTEE

Mr A J Davison  
Mr I T Smethurst  
Mr C Millson (resigned 17 June 2022)  
Ms S L Roberts (appointed 17 June 2022)

COMPANY NUMBER

10573185

REGISTERED CHARITY NUMBER

1176183

REGISTERED AND PRINCIPAL OFFICE

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

BANKERS

National Westminster Bank  
Bristol City Office

INDEPENDENT EXAMINER

RSM UK Tax and Accounting Limited  
Chartered Accountants  
Second Floor  
1 The Square  
Temple Quay  
Bristol  
BS1 6DG

# Haygrove Community Gardens

(A company limited by guarantee)  
TRUSTEES' REPORT

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The trustees present their report and unaudited financial statements for the year ended 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

## REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1176183

Company number: 10573185

### Principal Office

Redbank  
Little Marcle Road  
Ledbury HR8 2JL

### Board of Trustees

The trustees who served during the period were as follows:

A J Davison  
I T Smethurst  
C Millson (resigned 17 June 2022)

### Company Secretary

S Francis

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

Haygrove Community Gardens is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 January 2017. It was registered as a charity with the Charity Commission on 8 December 2017.

### Recruitment and appointment of Trustees

In accordance with the Articles of Association the number of Trustees shall be not less than 3 with no maximum number. Trustees may be appointed by ordinary resolution or by an existing Trustee.

## OBJECTIVES AND ACTIVITIES

The charity has two main objectives:

- The advancement of education for the public benefit, in particular children, in the subjects relating to horticultural practice, conservation, food and nutrition by providing opportunities for learning about horticulture.
- To promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work experience in horticulture and as a consequence of this enable them to obtain life skills so that such persons can develop their physical and mental capacities and grow to full maturity as individuals and members of society thus improving their quality of life.

### Activities to achieve these objectives

Haygrove Community Gardens supports the provision of community gardens. Teaming up with social care providers, our community gardens offer a sociable yet peaceful place of nature where members of the local community can go for therapeutic healing and school children visit to learn about where their food comes from, how to grow and care for produce, and the importance of healthy eating. The other purpose of our gardens is to facilitate an integration of other local businesses into the community. By forming partnerships with local businesses through the community gardens, we can not only help to

# Haygrove Community Gardens

(A company limited by guarantee)

TRUSTEES' REPORT

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ensure the gardens' continual advance, but also provide a means by which their staff can benefit from using the garden and helping its other visitors.

## ACHIEVEMENTS AND PERFORMANCE

In 2021, the Haygrove Community Gardens Charity continued to support projects in Ross-on-Wye, Leominster and Newent whilst advancing its support for community projects in Hereford and Ledbury. In Ledbury, we continued engaging stakeholders regarding a new Community Garden project, winning pledges of financial support from other businesses and funding bodies once a site has been secured. The search for an appropriate site continues. The Ell Brook Community Project, Newent, saw its first use by local community groups. Activities included community litter picks, a citizen science "bio blitz" to identify fauna and flora, and a professional assessment of the local ecology.

At Ross-on-Wye Community Garden, which supports those with mental and physical health challenges, the service user offering was expanded and thus hosted a total of 618 people over the year, a significant increase from Covid-impacted 2020. These visitors included 42 regular service users and more than 500 children from 13 schools. Others benefitted from the project through attending garden sessions, monthly cooking and growing clubs, a variety of on-site courses, and the newly established Talk Community Hub. In 2021 we saw remarkable success for the Ross Food Hub. This includes the Zero Waste Stall, which was established in November 2020. The stall, open 6 days a week, distributes post sell-by date food collected from 7 stores. This reduces food waste and supports those struggling financially. With the help of 35 volunteers, the project distributed 27 tonnes of food in 2021.

## PUBLIC BENEFIT

The Charity's Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance (PB1, PB2 and PB3) published by the Charity Commission. They are aware of the public benefit requirement, its implications for charities and their duty to report how they have carried out the Charity's purposes for the public benefit and take the public benefit guidance into account when making decisions.

## FINANCIAL REVIEW

For the year ending 31st December 2021, the charity showed a profit of £23,038 (2020 Restated: £35,655). The Trustees are aware that in order to achieve success of future projects, on a sustainable basis, focus should be placed on obtaining external funding from corporate partners for specific projects.

## RESERVES POLICY

The trustees review the level of reserves available to ensure that current and anticipated future projects can be financially achieved and are sustainable. The total reserves as at 31st December 2021 were £57,597 (2020 Restated: £34,559).

The total reserves were made up of the following: Restricted funds £50,407 (2020 Restated: £35,970) and Unrestricted funds £7,190 (2020 Restated: deficit (£1,411)).

Recognising surplus reserves in both Restricted and Unrestricted funds for the year ending 31 December 2021, after realising a small deficit in 2020, the Charity now aims to stay within that positive position.

## SMALL COMPANY PROVISION

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed by order of the trustees

A J Davison  
Chairman



Date 14 July 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAYGROVE COMMUNITY GARDENS**

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I report to the trustees on my examination of the Financial Statements of Haygrove Community Gardens ('the company') for the year ended 31 December 2021, which are set out on pages 5 to 17.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the Financial Statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the Financial Statements present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

Kerry Gallagher FCA  
The Institute of Chartered Accountants in England and Wales  
Fellow Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants  
Second Floor, 1 The Square  
Temple Quay  
Bristol,  
BS1 6DG

Date:

Haygrove Community Gardens  
(A company limited by guarantee)  
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES  
(including an Income and Expenditure Account)  
for the year ended 31 December 2021

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	Year ended 31 December 2021 £	Year ended 31 December 2021 £	Year ended 31 December 2021 £	Restated Year ended 31 December 2020 £
INCOME FROM:					
Donations	4	46,587	-	46,587	59,475
Grants received	5	4,100	36,618	40,718	32,441
TOTAL		<u>50,687</u>	<u>36,618</u>	<u>87,305</u>	<u>91,916</u>
EXPENDITURE ON:					
Charitable Activities	6	43,416	20,851	64,267	56,261
TOTAL		<u>43,416</u>	<u>20,851</u>	<u>64,267</u>	<u>56,261</u>
NET INCOME/ (EXPENDITURE)		7,271	15,767	23,038	35,655
Transfer between Funds	13	1,330	(1,330)	-	-
NET MOVEMENT IN FUNDS		<u>8,601</u>	<u>14,437</u>	<u>23,038</u>	<u>35,655</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 January		(1,411)	35,970	34,559	(1,096)
TOTAL FUNDS CARRIED FORWARD		<u>7,190</u>	<u>50,407</u>	<u>57,597</u>	<u>34,559</u>

All activities are classed as continuing in the current year.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
 UNAUDITED BALANCE SHEET  
 for the year ended 31 December 2021

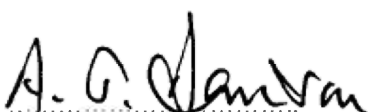
	Note	2021 £	Restated 2020 £
FIXED ASSETS	10	6,002	6,217
<b>CURRENT ASSETS</b>			
Debtors	11	665	290
Cash at bank and in hand		62,449	39,228
		<u>63,114</u>	<u>39,518</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	<b>(11,519)</b>	<b>(11,176)</b>
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS</b>		<b>51,595</b>	<b>28,342</b>
		<u>                    </u>	<u>                    </u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>57,597</b>	<b>34,559</b>
		<u>                    </u>	<u>                    </u>
<b>NET ASSETS</b>		<b>57,597</b>	<b>34,559</b>
		<u>                    </u>	<u>                    </u>
<b>FUNDS:</b>			
Unrestricted funds	13	7,190	(1,411)
Restricted funds	13	50,407	35,970
		<u>57,597</u>	<u>34,559</u>
		<u>                    </u>	<u>                    </u>

For the year ended 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 17 were approved and authorised for issue by the officers on 14 July 2022...and signed on their behalf by:



A J Davison  
Chairman

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

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### 1 ACCOUNTING POLICIES

#### CHARITY INFORMATION

Haygrove Community Gardens is a private company limited by guarantee and incorporated in England and Wales. The registered office is Redbank, Little Marcle Road, Ledbury, Herefordshire, HR8 2JL.

Haygrove Community Gardens meets the definition of a public benefit entity under section 34 of FRS 102.

The principal objectives of the charity are detailed in the Trustees report found on page 2 of these financial statements.

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

#### ACCOUNTING CONVENTION

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: 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) second edition – Charities SORP (FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounting policies as disclosed have been applied consistently throughout the current and preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

#### GOING CONCERN

The Charity, which made a profit in the year, is well regarded locally and fills an important niche area in supporting its service users, promoting and protecting the health of people with learning disabilities and mental health issues and in the education of the importance of horticulture, conservation, food and nutrition, particularly among young people. Trading budgets and cash flows have been prepared for 2022 and are monitored against actual performance. The charity has the ongoing support and commitment from its primary benefactor Haygrove Limited with regard to the general running of the charity and at the year end was holding financial reserves committed to specific projects within these plans, but also in general reserve to cover running costs for Ross Community Gardens in 2022. Development of a Community Garden project in Ledbury has attracted external support with confirmed commitment from one benefactor to donate £10,000 per year for the next five years. In addition, a separate external supporter pledged £40,000 towards the purchase and set up costs of a Ledbury site. Taking all of these factors into account, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and these accounts have been prepared on this basis.

#### FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been restricted for other purposes.

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

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

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### INCOME

Income is recognised when the charity is entitled to the income, the value can be measured with sufficient reliability, and it is probable the funds will be received.

Income from government and other grants, whether 'capital' grants relating to tangible fixed assets or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

### EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

All resources expended are inclusive of irrecoverable VAT.

### TANGIBLE FIXED ASSETS

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

Assets costing £500 or more are capitalised as fixed assets and are carried at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Plant and machinery 4 years straight line.

In determining the useful life of an asset consideration is given to both the asset type, its location and purpose of use.

### FINANCIAL INSTRUMENTS

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity 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 trade and other receivables 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 financial asset is measured at the present value of the future receipts discounted at market rate of interest.

#### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

*Basic financial liabilities*

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

**TAXATION**

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

**PRIOR PERIOD ADJUSTMENTS**

The Trustees showed a balance of £31,141 in creditors in respect of deferred income relating to donation and grant income in the financial statements for the year ended 31 December 2020 based upon the advice received at the time of producing those financial statements. It has subsequently been determined that this income had met the criteria to be recognised as income in the Statement of Financial Activities in accordance with the Charities SORP and therefore a prior period adjustment is required which affects the year ended 31 December 2021.

In the financial statements for the year ended 31 December 2020, funds of £2,597 which had been included as restricted income received for the purpose of purchasing fixed assets remained within the restricted fund balance after the asset had been purchased. The purchase of the fixed asset discharged the restriction of the funds and therefore a transfer to the unrestricted fund should have been made.

The details of the prior period errors are shown in note 2 together with the corrections made.

**2 PRIOR PERIOD ADJUSTMENT**

- (a) In the financial statements for the year ended 31 December 2020, a balance of £31,141 was included in creditors in respect of deferred income relating to donation and grant income. This income had met the criteria to be recognised as income in the Statement of Financial Activities in accordance with the Charities SORP and therefore a prior period adjustment is required which affects the year ended 31 December 2021.
- (b) In the financial statements for the year ended 31 December 2020, funds of £2,597 which had been included as restricted income received for the purpose of purchasing fixed assets remained within the restricted fund balance after the asset had been purchased. The purchase of the fixed asset discharged the restriction of the funds and therefore a transfer to the unrestricted fund should have been made.

**Changes to the Balance Sheet**

		At 31 December 2020		
		£	£	£
		As previously reported	Adjustment	As restated
			a)	b)
<b>Creditors due within one year</b>				
	Deferred income	31,141	(31,141)	-
	<b>Total creditors due within one year</b>	<u>42,317</u>	<u>(31,141)</u>	<u>-</u>
	<b>Net assets</b>	<u>3,418</u>	<u>31,141</u>	<u>34,559</u>
<b>Reserves</b>				
	Unrestricted funds	13 (4,008)	-	2,597 (1,411)
	Restricted funds	13 7,426	31,141	(2,597) 35,970
		<u>3,418</u>	<u>31,141</u>	<u>-</u> <u>34,559</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

Changes to the Statement of Financial Activities

		Year ended 31 December 2020			
		£	£	£	£
		As	Adjustment		As
		previously	a)	b)	restated
		reported			
Income from grants received	5	1,300	31,141	-	32,441
Total income		60,775	31,141	-	91,916
Net movement in funds		4,514	31,141	-	35,655

3	NET (EXPENDITURE) / INCOME	2021	2020
		£	£

Net (expenditure) / income for the year is stated after charging:

Depreciation of owned tangible fixed assets	(2,368)	(2,077)
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4 INCOME FROM DONATIONS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31 December 2021	Year ended 31 December 2021	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Donations	46,587	-	46,587	59,475
	<u>46,587</u>	<u>-</u>	<u>46,587</u>	<u>59,475</u>

5 INCOME FROM GRANTS RECEIVED

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31 December 2021	Year ended 31 December 2021	Year ended 31 December 2021	Restated Year ended 31 December 2020
	£	£	£	£
Grants Received	4,100	36,618	40,718	32,441
	<u>4,100</u>	<u>36,618</u>	<u>40,718</u>	<u>32,441</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

5 INCOME FROM GRANTS RECEIVED (continued)

Haygrove Community Gardens received an Unrestricted Grant during the year 2021 for the Tutoring of Service Users at Ross Community Gardens totalling £3,100 and a Grant from Sainsbury's for £1,000 for Ross Community Gardens. A Restricted Grant of £1,330 was also received during the year for the purchase of a Shed; upon purchase of the Fixed Asset, the related Capital Expenditure was transferred to Unrestricted Income.

The Restricted Funds covered the following projects, all at Ross Community Gardens; Local Giving Project towards Ross running costs, a Talk Community Hub Stall, Cooking & Gardening Clubs, a Covid Recovery Cultural Fund, an Outdoor Kitchen and two Herefordshire Council initiatives; Get Active Green Spaces funds and a Community & Personal Resilience grant.

6 ANALYSIS OF CHARITABLE ACTIVITIES

	Unrestricted Activities undertaken directly	Restricted Activities undertaken directly	Unrestricted Support costs (Note 6)	Total	Total
	Year ended 31December 2021 £	Year ended 31December 2021 £	Year ended 31December 2021 £	Year ended 31December 2021 £	Year ended 31December 2020 £
Gardens Costs	3,624	5,808	-	9,432	6,998
Staff Costs	8 17,553	11,220	-	28,773	27,515
Visitor Costs	3,326	1,815	-	5,141	2,657
Project Admin Costs	3,315	2,008	-	5,323	2,891
Travel and Sundries	-	-	-	-	313
Professional Fees	-	-	3,435	3,435	3,949
Insurance	-	-	697	697	494
Admin Salaries	8 -	-	11,401	11,401	11,370
Bank Charges	-	-	65	65	74
	<u>27,818</u>	<u>20,851</u>	<u>15,598</u>	<u>64,267</u>	<u>56,261</u>

Unrestricted Expenditure for Haygrove Community Gardens during 2021 totalled £27,818 (2020: £35,440) and Unrestricted Support Costs totalled £15,598 (2020: £16,200). Haygrove Community Gardens had Restricted Expenditure of £20,851 (2020: £4,621) for the year ending 31<sup>st</sup> December 2021 and saw expenditure in relation to the following Restricted Projects: the Ell Brook project at Newent, Eveson Trust funding and Local Giving Funding for running costs at Ross Community Gardens, the Talk Community Hub, Cooking & Gardening Clubs and two Herefordshire Council initiatives; Get Active Green Spaces funds and a Community & Personal Resilience grant.

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

7 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

	Support costs Year ended 31 December 2021 £	Governance costs Year ended 31 December 2021 £	Total Year ended 31 December 2021 £	Total Year ended 31 December 2020 £
Travel and Sundries	-	-	-	313
Tax Compliance Fees	(645)	-	(645)	949
Independent Examination Fees	-	4,080	4,080	3,000
Bank Charges	65	-	65	74
Insurance	697	-	697	494
Admin Salaries	11,401	-	11,401	11,370
	<u>11,518</u>	<u>4,080</u>	<u>15,598</u>	<u>16,200</u>

8 STAFF COSTS

	Year ended 31 December 2021 £	Year ended 31 December 2020 £
Salaries	39,551	38,158
Pension Cost	623	727
	<u>40,174</u>	<u>38,885</u>

Haygrove Community Gardens had no employees during the year (2020: Nil). Staff are employed and remunerated by Haygrove Limited, a related entity. These costs are recharged to Haygrove Community Gardens and accounted for as staff costs.

9 TRUSTEES

During the year no trustees made an expense claim (2020: £108). Trustees received no remuneration (2020: Nil) in the year. The trustees are considered to be the key management personnel of the charity.

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

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10 TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 January 2021	10,811
Additions	2,153
At 31 December 2021	<u>12,964</u>
Depreciation and impairment	
At 1 January 2021	(4,594)
Charge for the year	(2,368)
At 31 December 2021	<u>(6,962)</u>
Carrying amount	
At 31 December 2021	<u>6,002</u>
At 31 December 2020	<u>6,217</u>

11 DEBTORS

	2021 £	2020 £
Prepayments and accrued income	665	290
	<u>665</u>	<u>290</u>

12 CREDITORS: Amounts falling due within one year

	2021 £	Restated 2020 £
Trade creditors	5,589	6,300
Accruals	5,930	4,876
	<u>11,519</u>	<u>11,176</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

13 MOVEMENTS IN FUNDS

2021 Movement In Funds

	Restated At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Unrestricted funds</b>	(1,411)	50,687	(43,416)	1,330	7,190
<b>Restricted funds</b>	3				
Children's Book Festival	500	-	-	-	500
Electrical Installation	-	-	-	-	-
Compostable Toilet	4,829	-	-	-	4,829
Ell Brook	19,382	-	(2,142)	-	17,240
Eveson Grant	6,091	69	(6,160)	-	-
LocalGiving Ross Project	5,168	4,481	(9,649)	-	-
Talk Community Hub	-	1,989	(1,848)	-	141
Sheds Ross Rotary	-	1,330	-	(1,330)	-
Cooking & Gardening Clubs	-	1,000	(794)	-	206
Herefordshire Community 1*	-	1,250	(199)	-	1,051
Herefordshire Community 2*	-	6,499	(59)	-	6,440
Cultural Fund	-	7,000	-	-	7,000
KS2 Gardening Club	-	500	-	-	500
Outdoor Kitchen	-	10,000	-	-	10,000
Arnold Clark Funding	-	2,500	-	-	2,500
	<u>34,559</u>	<u>87,305</u>	<u>(64,267)</u>	<u>-</u>	<u>57,597</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

13 MOVEMENTS IN FUNDS (continued)

**Restated 2020 Movement In Funds - Comparative**

	At 1 January 2020 £	Restated Income £	Expenditure £	Transfers £	Restated At 31 December 2020 £
<b>Unrestricted funds</b>	(7,059)	54,691	(51,640)	2,597	(1,411)
<b>Restricted funds</b>	3				
Children's Book Festival	-	500	-	-	500
Electrical Installation	5,092	9	-	(5,101)	-
Ledbury Primary	421	-	(421)	-	-
Peace Pole Garden	450	200	(650)	-	-
Compostable Toilet	-	2,325	-	2,504	4,829
Ell Brook	-	19,382	-	-	19,382
Eveson Grant	-	6,091	-	-	6,091
LocalGiving Ross Project	-	8,718	(3,550)	-	5,168
	<u>(1,096)</u>	<u>91,916</u>	<u>(56,261)</u>	<u>-</u>	<u>34,559</u>

**Haygrove Community Gardens**  
**(A company limited by guarantee)**  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

13 MOVEMENTS IN FUNDS (continued)

*\*Herefordshire Community 1 – Relates to the Herefordshire Community & Personal Resilience Funding.*

*\*Herefordshire Community 2 – Related to the Herefordshire Community Get Active & Green Spaces Funding.*

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity and have not been restricted for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

Restricted funds held as at 31 December 2021 relate to a Children’s Book Festival rescheduled for 2022 after being postponed in 2020 and 2021 due to Covid-19, funds ringfenced for the Ell Brook project at Newent (£17,240), remaining funds for spend on the Talk Community Hub (£141), Cooking & Gardening Clubs (£206) and a KS2 Gardening Club (£500) at Ross Community Gardens.

The Charity was successful towards the end of 2021 in winning Grant funding for projects scheduled in 2022 held as Restricted funds as at 31 December 2021; two Herefordshire Council initiatives for a Community & Personal Resilience project (£1,051) and a Get Active Green Spaces project (£6,440) plus a Cultural Covid Recovery programme (£7,000), an Outdoor Kitchen due to be built in 2022 (£10,000) and funding from Arnold Clark towards the Charities Food Hub (£2,500).

The Balance at 31<sup>st</sup> December 2021 for the Compostable Toilet (£4,829), is made up of unspent funds (£2,868) and Work In Progress Fixed Asset Costs brought forward (£1,961). The Compostable Toilet is set for completion in 2022.

A Restricted Grant (£1,330) was received during the year for the purchase of a Shed; upon purchase of the Fixed Asset, the income and related Capital Expenditure were then recognised on the Balance Sheet as Unrestricted.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

**2021 Analysis of Net Assets Between Funds**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Restated Total Funds 2020 £
Fund balances at 31 December are represented by:				
Fixed assets	4,042	1,960	6,002	6,217
Current assets	17,375	45,739	63,114	39,518
Creditors: amounts falling due within one year	(14,227)	2,708	(11,519)	(11,176)
	<u>7,190</u>	<u>50,407</u>	<u>57,597</u>	<u>34,559</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2021

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Restated 2020 Analysis of Net Assets Between Funds

	Restated Unrestricted Funds 2020 £	Restated Restricted Funds 2020 £	Restated Total Funds 2020 £	Total Funds 2019 £
Fund balances at 31 December are represented by:				
Fixed assets	4,363	1,854	6,217	3,843
Current assets	778	38,740	39,518	2,143
Creditors: amounts falling due within one year	(6,552)	(4,624)	(11,176)	(7,082)
	<u>(1,411)</u>	<u>35,970</u>	<u>34,559</u>	<u>(1,096)</u>

15 RELATED PARTY TRANSACTIONS

During the year there were donations received of £37,644 (2020: £55,919) from Haygrove Limited. This was made up of General Donations £36,000 (2020: £41,185) and Furlough Income passed on via donation £1,644 (2020: £9,659). The Furlough Income was offset against Restricted Fund expenditure. £5,123 owed to Haygrove Limited was still outstanding at year end (2020: £4,678). Staff costs were recharged from Haygrove Limited in the year of £40,174 (2020: £38,885). These are related parties as Haygrove Ltd was wholly owned by A J Davison during the year until 31 January 2021, when a newly incorporated company Haygrove Summit Supervisory Ltd acquired all the shares in Haygrove Limited by way of a share for share exchange. Haygrove Limited continues to be a related party as AJ Davison is the sole shareholder of Haygrove Summit Supervisory Limited and the ultimate controlling party of Haygrove Limited and a Trustee of Haygrove Community Gardens Charity.

**HAYGROVE COMMUNITY GARDENS**

England & Wales - Charity number 1176183

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# Accounts

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# Haygrove Community Gardens

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT  
AND  
UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 December 2020

# Haygrove Community Gardens (A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

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## TRUSTEES AND MANAGEMENT COMMITTEE

Mr A J Davison  
Mr I T Smethurst  
Mr C Millson

## COMPANY NUMBER

10573185

## REGISTERED CHARITY NUMBER

1176183

## REGISTERED OFFICE

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

## PRINCIPAL OFFICE

Redbank  
Little Marcle Rd  
Ledbury  
United Kingdom  
HR8 2JL

## BANKERS

National Westminster Bank  
Bristol City Office

## INDEPENDENT EXAMINER

RSM UK Tax and Accounting Limited  
Chartered Accountant  
Hartwell House  
55-61 Victoria Street  
Bristol  
BS1 6AD

# Haygrove Community Gardens

## (A company limited by guarantee)

### TRUSTEES' REPORT

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The trustees present their report and unaudited financial statements for the year ended 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 1176183

Company number: 10573185

#### **Principal Office**

Redbank  
Little Marcle Road  
Ledbury HR8 2JL

#### **Board of Trustees**

The trustees who served during the period were as follows:

A J Davison

I T Smethurst

T F Harrod (resigned 20 January 2020)

C Millson (appointed 14 April 2020)

#### **Company Secretary**

S Francis

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Haygrove Community Gardens is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 January 2017. It was registered as a charity with the Charity Commission on 8 December 2017.

##### **Recruitment and appointment of Trustees**

In accordance with the Articles of Association the number of Trustees shall be not less than 3 with no maximum number. Trustees may be appointed by ordinary resolution or by an existing Trustee.

#### **OBJECTIVES AND ACTIVITIES**

The charity has two main objectives:

- The advancement of education for the public benefit, in particular of children, in the subjects relating to horticultural practice, conservation, food and nutrition by providing opportunities for learning about horticulture.
- To promote and protect the health of people with learning disabilities and mental health issues by providing meaningful daytime activity, education and work experience in horticulture and as a consequence of this enable them to obtain life skills so that such persons can develop their physical and mental capacities and grow to full maturity as individuals and members of society thus improving their quality of life.

##### **Activities to achieve these objectives**

Haygrove Community Gardens has taken on the work previously undertaken by Haygrove Development Limited which is to support the provision of community gardens. Teaming up with social care providers, our community gardens offer a sociable yet peaceful place of nature where members of the local community can go for therapeutic healing and school children visit to learn about where their food comes from, how to grow and care for produce, and the importance of healthy eating. The other purpose of

# Haygrove Community Gardens

(A company limited by guarantee)

## TRUSTEES' REPORT

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our gardens is to facilitate an integration of other local businesses into the community. By forming partnerships with local businesses through the community gardens, we can not only help to ensure the gardens' continual advance, but also provide a means by which their staff can benefit from using the garden and helping its other visitors.

### ACHIEVEMENTS AND PERFORMANCE

In 2020, the Haygrove Community Gardens Charity continued to support projects in Ross-on-Wye and Leominster whilst advancing its support for community projects in Hereford and Ledbury. In Ledbury, we initiated engagement with the council and Working Group of the Neighbourhood Development Plan to secure a site for a new community garden project which is ongoing. We also engaged potential supporters for this project which is now set for launch in 2021. The Charity was obliged to postpone development of the Ell Brook Community Project in Newent due to COVID-19 but this is now planned for 2021.

At Ross-on-Wye Community Garden, which supports those with mental and physical health challenges, numerous positive impacts were achieved during 2020 despite being closed for 17 weeks due to COVID-19. Many of the Garden's users were shielding. We adapted by delivering planting packs to schools and people in care homes, and by pivoting towards addressing the issue of food waste. In 2020, we established a new "Zero Waste Stall" to divert 250kg of food per week, which is labelled as post sell-by date, provided by local retailers. In 2020, we more than doubled our number of volunteers to 65. The project has continued to prioritise conservation, create awareness of environmental issues, and ensure people are connected to nature. Despite COVID-19, we engaged a record 900 children through hosting visits on-site when possible and delivered planting packs and bulbs to 7 schools.

### PUBLIC BENEFIT

The Charity's Trustees have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance (PB1, PB2 and PB3) published by the Charity Commission. They are aware of the public benefit requirement, its implications for charities and their duty to report how they have carried out the Charity's purposes for the public benefit and take the public benefit guidance into account when making decisions.

### FINANCIAL REVIEW

For the year ending 31st December 2020, the charity showed a profit of £4,514 (2019: deficit £1,634). The Trustees are aware that in order to achieve success of future projects, on a sustainable basis, focus should be placed on obtaining external funding from corporate partners for specific projects.

### RESERVES POLICY

The trustees review the level of reserves available to ensure that current and anticipated future projects can be financially achieved and are sustainable. The total reserves as at 31st December 2020 were £3,418 (2019: (£1,096)). The total reserves were made up of the following: Restricted funds £7,426 (2019: £5,963) and a deficit on Unrestricted funds of (£4,008) (2019: (£7,059)).

The trustees were aware that further funding was to be forthcoming from the primary benefactor Haygrove Limited and therefore were not concerned about the temporary position on the unrestricted funds.

### SMALL COMPANY PROVISION

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed by order of the trustees

A J Davison  
Chairman



Date

26/2/21

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAYGROVE COMMUNITY GARDENS

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I report to the trustees on my examination of the accounts of Haygrove Community Gardens ('the company') for the year ended 31 December 2020, which are set out on pages 5 to 13.

### RESPONSIBILITIES AND BASIS OF REPORT

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### INDEPENDENT EXAMINER'S STATEMENT

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

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

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

*RSM UK Tax and  
Accounting Limited*

Kerry Gallagher FCA  
The Institute of Chartered Accountants in England and Wales  
Fellow Chartered Accountant

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Hartwell House,  
55-61 Victoria Street,  
Bristol, BS1 6AD

Date: 30 July 2021

Haygrove Community Gardens  
(A company limited by guarantee)  
UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES  
(including an Income and Expenditure Account)  
for the year ended 31 December 2020

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
INCOME FROM:					
Donations	3	53,391	6,084	59,475	44,830
Grants received	4	1,300	-	1,300	1,500
TOTAL		<u>54,691</u>	<u>6,084</u>	<u>60,775</u>	<u>46,330</u>
EXPENDITURE ON:					
Charitable Activities	5	51,640	4,621	56,261	47,964
TOTAL		<u>51,640</u>	<u>4,621</u>	<u>56,261</u>	<u>47,964</u>
NET (EXPENDITURE) / INCOME		<u>3,051</u>	<u>1,463</u>	<u>4,514</u>	<u>(1,634)</u>
NET MOVEMENT IN FUNDS		3,051	1,463	4,514	(1,634)
RECONCILIATION OF FUNDS					
Total funds brought forward at 1 January		(7,059)	5,963	(1,096)	538
TOTAL FUNDS CARRIED FORWARD		<u>(4,008)</u>	<u>7,426</u>	<u>3,418</u>	<u>(1,096)</u>

All activities are classed as continuing in the current year.

# Haygrove Community Gardens

## (A company limited by guarantee)

UNAUDITED BALANCE SHEET  
for the year ended 31 December 2020

	Note	2020 £	2019 £
FIXED ASSETS	9	6,217	3,843
CURRENT ASSETS			
Debtors	10	290	290
Cash at bank and in hand		39,228	1,853
		<u>39,518</u>	<u>2,143</u>
CREDITORS: Amounts falling due within one year	11	(42,317)	(7,082)
NET CURRENT (LIABILITIES) / ASSETS		<u>(2,799)</u>	<u>(4,939)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,418</u>	<u>(1,096)</u>
NET ASSETS		<u>3,418</u>	<u>(1,096)</u>
FUNDS:			
Unrestricted funds	12	(4,008)	(7,059)
Restricted funds	12	7,426	5,963
		<u>3,418</u>	<u>(1,096)</u>

For the year ended 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 13 were approved and authorised for issue by the officers on 26 July 2021 and signed on their behalf by:



.....  
A J Davison  
Chairman

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2020

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### 1 ACCOUNTING POLICIES

#### CHARITY INFORMATION

Haygrove Community Gardens is a private company limited by guarantee and incorporated in England and Wales. The registered office is Redbank, Little Marcle Road, Ledbury, Herefordshire, HR8 2JL.

Haygrove Community Gardens meets the definition of a public benefit entity under section 34 of FRS 102.

The principal objectives of the charity are detailed in the Trustees report found on page 2 of these financial statements.

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

#### ACCOUNTING CONVENTION

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) second edition – October 2019 issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounting policies as disclosed have been applied consistently throughout the current and preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

#### GOING CONCERN

The Charity, which made a small profit in the year, is well regarded locally and fills an important niche area in supporting its service users, promoting and protecting the health of people with learning disabilities and mental health issues and in the education of the importance of horticulture, conservation, food and nutrition, particularly among young people. Trading budgets and cash flows have been prepared for 2021 and are monitored against actual performance. The charity has the ongoing support and commitment from its primary benefactor Haygrove Limited with regard to the general running of the charity and at the year end was holding financial resources in deferred income committed to specific projects within these plans. In March 2021 the Charity received confirmation from an external supporter that they are committed to donating £10,000 per year for the next five years towards the charity's development of a Community Garden project in Ledbury. Taking all of these factors into account, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and these accounts have been prepared on this basis.

#### FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been restricted for other purposes.

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

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2020

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### INCOME

Income is recognised when the charity is entitled to the income, the value can be measured with sufficient reliability and it is probable the funds will be received.

Income from government and other grants, whether 'capital' grants relating to tangible fixed assets or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

### EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises costs incurred by the charity in delivery of its activities and objectives. It includes both costs directly attributable to activities and indirect costs necessary to support them.

All resources expended are inclusive of irrecoverable VAT.

### TANGIBLE FIXED ASSETS

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

Assets costing £500 or more are capitalised as fixed assets and are carried at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

In determining the useful life of an asset consideration is given to both the asset type, its location and purpose of use.

Plant and machinery 4 years straight line.

### FINANCIAL INSTRUMENTS

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity 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 trade and other receivables 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 financial asset is measured at the present value of the future receipts discounted at market rate of interest.

#### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2020

### *Basic financial liabilities*

Basic financial liabilities, including trade and other payables are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest.

### TAXATION

The charity meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is partially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

2	NET (EXPENDITURE) / INCOME	2020	2019
		£	£

Net (expenditure) / income for the year is stated after charging:

Depreciation of owned tangible fixed assets	(2,077)	(1,590)
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3	INCOME FROM DONATIONS	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
	Donations	53,391	6,084	59,475	44,830
		53,391	6,084	59,475	44,830
		53,391	6,084	59,475	44,830

Haygrove Community Gardens received Restricted donations during the year 2020 totalling £6,084 (2019: £4,463). The Restricted funds covered the following projects: Electricity Installation at Ross Community Gardens, Ledbury Primary School Local Giving Project, Compostable Toilet at Ross Community Gardens, a Peace Pole Garden project at Ross Community Garden and LocalGiving Donations towards Ross Community Running Costs.

4	INCOME FROM GRANTS RECEIVED	Unrestricted funds	Restricted funds	Total funds	Total funds
		Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
	Grants Received	1,300	-	1,300	1,500
		1,300	-	1,300	1,500
		1,300	-	1,300	1,500

# Haygrove Community Gardens

## (A company limited by guarantee)

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2020

### 4 INCOME FROM GRANTS RECEIVED (continued)

Haygrove Community Gardens received an unrestricted Grant during the year 2020 for the Tutoring of Service Users at Ross Community Gardens totalling £1,300 (2019: £1,500).

### 5 ANALYSIS OF CHARITABLE ACTIVITIES

	Unrestricted Activities undertaken directly	Restricted Activities undertaken directly	Unrestricted Support costs (Note 6)	Total	Total
	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Gardens Costs	5,350	1,648	-	6,998	7,134
Staff Costs	7 24,853	2,662	-	27,515	28,509
Visitor Costs	2,411	246	-	2,657	4,401
Project Admin Costs	2,826	65	-	2,891	2,910
Travel and Sundries	-	-	313	313	25
Professional Fees	-	-	3,949	3,949	4,873
Insurance	-	-	494	494	-
Admin Salaries	7 -	-	11,370	11,370	-
Bank Charges	-	-	74	74	112
	<u>35,440</u>	<u>4,621</u>	<u>16,200</u>	<u>56,261</u>	<u>47,964</u>

### 6 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

	Support costs Year ended 31 December 2020 £	Governance costs Year ended 31 December 2020 £	Total Year ended 31 December 2020 £	Total Year ended 31 December 2019 £
Travel and Sundries	313	-	313	25
Accountancy Costs	949	-	949	1,873
Independent Examination Fees	-	3,000	3,000	3,000
Bank Charges	74	-	74	112
Insurance	494	-	494	-
Admin Salaries	11,370	-	11,370	-
	<u>13,200</u>	<u>3,000</u>	<u>16,200</u>	<u>5,010</u>

Haygrove Community Gardens  
(A company limited by guarantee)  
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 2020

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7 STAFF COSTS

	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Salaries	38,158	27,967
Pension Cost	727	542
	<u>38,885</u>	<u>28,509</u>

Haygrove Community Gardens had no employees during the year (2019: Nil). Staff are employed and remunerated by Haygrove Limited, a related entity. These costs are recharged to Haygrove Community Gardens and accounted for as staff costs.

8 TRUSTEES

During the year one trustee made an expense claim totalling £108 (2019: Nil). The trustees are considered to be the key management personnel of the charity.

9 TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 January 2020	6,360
Additions	4,451
At 31 December 2020	<u>10,811</u>
Depreciation and impairment	
At 1 January 2020	(2,517)
Charge for the year	(2,077)
At 31 December 2020	<u>(4,594)</u>
Carrying amount	
At 31 December 2020	<u>6,217</u>
At 31 December 2019	<u>3,843</u>

Haygrove Community Gardens  
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NOTES TO THE UNAUDITED FINANCIAL STATEMENTS  
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10 DEBTORS

	2020 £	2019 £
Prepayments and accrued income	290	290
	<u>290</u>	<u>290</u>

11 CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	6,300	2,986
Accruals	4,876	4,096
Deferred Income	31,141	-
	<u>42,317</u>	<u>7,082</u>

12 MOVEMENTS IN FUNDS

	At 1 January 2020 £	Income £	Expenditure £	Transfer £	At 31 December 2020 £
<b>Unrestricted funds</b>	(7,059)	54,691	(51,640)	-	(4,008)
<b>Restricted funds</b>	3				
Electrical Installation	5,092	9	-	(2,504)	2,597
Ledbury Primary	421	-	(421)	-	-
Peace Pole Garden	450	200	(650)	-	-
Compostable Toilet	-	2,325	-	2,504	4,829
LocalGiving Ross Project	-	3,550	(3,550)	-	-
	<u>(1,096)</u>	<u>60,775</u>	<u>(56,261)</u>	<u>-</u>	<u>3,418</u>

Unrestricted funds are available for the use at the discretion of the trustees in the furtherance of the general objectives of the charity and have not been restricted for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

Funds for the Electrical Installation were used on finalising the installation of electricity at Ross Community Gardens. The total costs for the project came to £2,597, the balance at 31

# Haygrove Community Gardens

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### 12 MOVEMENTS IN FUNDS (continued)

December 2020 represents the installation as a Fixed Asset on the Balance Sheet. Once the project was complete, remaining funds from the Electrical Installation at Ross Community Gardens were transferred to be used toward the Compostable Toilet at the Garden. The initial grant submitted was in respect of bringing "critical infrastructure" to the site, naming both the electricity connection and the compostable toilet. The Trustees approved the transfer of funds.

Income and the transfer of funds from the Electrical Installation make up the balance of the Compostable Toilet fund, another project at the Ross Community Garden. The project was in progress at the year end and is set for completion in the third quarter of 2021.

The Ledbury Primary Restricted Funds were raised via a LocalGiving page in 2019 specifically raised to be spent on a garden at the local primary school. Similarly with the Peace Pole Garden, donors contributed specifically towards a Peace Pole Garden built at the Ross Community Garden and the LocalGiving Ross Project funds were raised to support the Ross Community Garden project.

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Fund balances at 31 December are represented by:				
Fixed assets	2,253	3,964	6,217	3,843
Current assets	778	38,740	39,518	2,143
Creditors: amounts falling due within one year	(7,039)	(35,278)	(42,317)	(7,082)
	<u>(4,008)</u>	<u>7,426</u>	<u>3,418</u>	<u>(1,096)</u>

### 14 RELATED PARTY TRANSACTIONS

During the year there were donations received of £55,919 (2019: £35,600) from Haygrove Limited. This was made up of General Donations (£41,185), Furlough Income passed on via donation (£9,659) and donations towards Restricted Funds of £5,075, the majority of which was held as Deferred Income at the year end and so will be released to the Income and Expenditure account in future years. £4,678 owed to Haygrove Limited was still outstanding at year end (2019: £2,897). Staff costs were recharged from Haygrove Limited in the year of £38,885 (2019: £28,509). These are related parties as Haygrove Ltd was wholly owned by A J Davison who is a trustee of Haygrove Community Gardens during the year until after the year end. On 31 January 2021, a newly incorporated company Haygrove Summit Supervisory Ltd acquired all the shares in Haygrove Limited by way of a share for share exchange. Haygrove Limited continues to be a related party as A J Davison is the sole shareholder of Haygrove Summit Supervisory Limited and the ultimate controlling party of Haygrove Limited and a Trustee of Haygrove Community Gardens Charity.

### 15 POST BALANCE SHEET EVENTS

After the charity's financial year end the Prime Minister of the United Kingdom announced that on the 5th January 2021 the country was heading into a third national lockdown as a result of the ongoing COVID-19 Pandemic. Ross Community Gardens closed again but due to the flexibility of the charity's efforts in 2020, some areas of the community project could still continue.