

BRIDEWELL ORGANIC GARDENS

Accounts – 31st March 2018

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Charity number: 1158456

Accounts – 31st March 2018

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**REPORT OF THE TRUSTEES
for the year ended 31st March 2018**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2018.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland published on 16th July 2014.

Reference and Administration Details

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office: 33A High Street
Witney
Oxfordshire
OX28 6HP

Operational Address: The Walled Garden
Wilcote
Oxfordshire
OX7 4DT

Trustees

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

Mrs Mary Elford – resigned 18th February 2018
Mr Richard Khosla-Stevens – Treasurer
Mrs Caroline Walker – resigned 26th June 2017
Ms Ffyona MacEwan
Mr Richard Luff
Mr Ashley Ritchie – resigned 4th December 2017
Ms Rose Hallam
Ms Faye Clews
Mr John Adams – Chair
Ms Julie-Anne Edwards – resigned 24th February 2018

Management Team

Mr Raistrick - General Manager
Ms M French - Deputy Manager

Organisational Structure

The Board of Trustees meets quarterly with the General Manager in attendance.

Responsibility for the delivery of the charity's objectives has been delegated to the General Manager.

Objectives and Activities

The charity's objective is to promote the mental and emotional well-being of adults who are affected by mental health issues

This objective is delivered by providing the opportunity for our service-users (known as gardeners) who are referred by mental health professionals to take part in a variety of land-based and craft activities within the setting of our walled garden and the adjoining vineyard.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2018 (Continued)**

Objectives and Activities (cont.)

Through participating in planned occupational activities and with the support of our staff and volunteers, people who come to Bridewell are able to re-build structure and routine in their week. Regular engagement in positive tasks allows gardeners to re-build self-esteem and self-confidence and re-build social skills. These are all positive steps on the road to recovery.

We aim to engage people in creative occupational activities that are meaningful and tailored to the individual.

We strive for high levels of quality in our output to build in challenge and success and optimise the pride that gardeners can take in their work.

Gardeners are encouraged to set recovery goals for their time at Bridewell and progress towards those goals is regularly reviewed with gardeners using the Recovery Star planning tool. Depending on the level of progress, new goals are set or existing ones modified as appropriate and agreed with staff.

Our aim is to help our gardeners to reach a position where they can live a full life that is integrated into their local community with the minimum of external support required.

Gardeners come not only from West Oxfordshire where we are located but also from Banbury, Bicester, Kidlington and Oxford.

Service Development

Bridewell is one of three charities working collaboratively to deliver the Oxfordshire Recovery Service. Our partners are Restore (the lead-contractor) and Root and Branch.

The objective of the Oxfordshire Recovery Service is to support service-users experiencing severe and enduring mental health issues (people within Care Clusters 4-17) to move to a position where they can live fulfilling lives engaged in the mainstream community.

Bridewell is contracted with Restore to deliver a mental health recovery service in West Oxfordshire to the Mental Health Partnership. This contract, worth £104,692 per annum is for five years from October 2015 with an option to extend for a further two. This sum represents around 65% our annual operating costs although the absence of any inflationary uplift means that a greater proportion of operating costs has to be raised year on year.

In addition, raising funds from grant making trusts (who now receive lower returns on their investments) in the current economic climate is increasingly competitive as more charities are seeking their support for shortfall funding.

Achievements and Performance

During the year Bridewell worked with 80 gardeners, providing 17,521 hours of support. 15 gardeners left during the year; the majority moved on with a positive plan. 5 people have left us to return to employment.

In 2017-18 with staff support, 10 people have taken up voluntary work on at least one day per week whilst they are still attending sessions at Bridewell. Our experience is that voluntary work is an excellent way for people to move on from us successfully.

REPORT OF THE TRUSTEES
for the year ended 31st March 2018 (Continued)

Achievements and Performance (continued)

In addition to voluntary work 52 people took up some new activity in the community such as joining a club, society or sports group and including 29 people who took up a training course.

During the year 2017-2018 our experienced and committed paid staff have been supported by 16 volunteers who have given their time each week to work for Bridewell, with 14 of those in client-facing roles. These individuals come from a wide variety of backgrounds such as horticulture, education, carpentry, forestry and mental health work and therefore bring a very diverse range of skills and experiences to our organisation. Our volunteers have provided over 5,096 hours of client-facing support this year.

Bridewell's Volunteering Project

This scheme is now a well-established part of Bridewell's Recovery Service. It began in 2014 when we received a grant from a local family trust (JPT Trust) to enable us to help more gardeners to access volunteering opportunities in mainstream community settings.

2 staff members work together to help gardeners to research, apply for and then take part in volunteering as part of their plans to move on from Bridewell. They have adopted a similar process to that used by the Employment Advisors who visit Bridewell. They hold regular "surgeries" where any gardener can book a slot to discuss a plan for getting into volunteering. Opportunities will be identified, researched, application forms completed and interviews attended. If necessary, a member of staff will attend interviews or accompany people to their first few volunteering sessions to help with self-confidence.

Community Engagement

Having been established for over 24 years, Bridewell is well-known in the community. Hundreds of people enjoy visiting the Walled Garden and Vineyard on 3 open afternoons and 2 community afternoons during each summer. Bridewell receives hands-on support from the local business community in undertaking site projects - this year we have had 90 corporate volunteers in teams to assist us from the publishing house Elsevier and research firm Nielsens. In addition, talks on Bridewell's work are given to local clubs and organisations followed by a visit to Bridewell after working hours.

Bridewell was a finalist in the Charity Award section of the 2017 West Oxfordshire Business Awards and were pronounced the Winner at an event on 7 April 2017. The judges said "Bridewell is a truly inspirational organisation that has a profound impact on the people that it supports". 2017 saw Bridewell adopted as charity of the year by Blenheim Palace, the Oxford Garden and Shopping Village and the Witney business organisation Juice Networking.

Financial Review

The total income for the year was £184,614 and total expenditure on charitable activities amounted to £162,941 - 88.2% of income

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be a minimum of four months of expenditure. The trustees consider that this should be £54,313 in general funds. The reserves are needed to meet the working capital requirement of the charity and the directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. Whilst income funds stand at £120,419 designations have been set aside in the sums of £12,560 for the service development, community engagement and volunteering support activities, £4,200 for recruitment and induction of additional staff and volunteers, £7,400 for capital building works and a further £41,108 funds the fixed assets (garden buildings) of the charity.

The present level of the reserves available to the charity of £55,151 are therefore just above the required level.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2018 (Continued)**

Structure, Governance and Management

Governing Document

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

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

Appointment of Trustees

Bridewell Organic Gardens is a CIO (Foundation Model). New Trustees are appointed by the Board of Trustees.

The skills mix of the Trustees covers a broad range of knowledge of mental health, social work, health, finance, charity governance, international aid, local government, business expertise, marketing development and charity fundraising.

Mrs Mary Elford

Mary was involved in the setting up of Bridewell and became the first Chair when it became a Registered Charity in June 1998. She had a break from being the Chair from 2007 when Janet Maxwell took the reigns. However Mary continued throughout as a Trustee and active supporter. When Janet resigned in March 2013 Mary agreed to take over again as an interim measure! Stepping down in February 2018 marked her involvement for over 20 years. A fantastic commitment.

In Mary's own words - 'It's been a wonderful journey, challenging at times of course but I have met so many impressive people who have helped make Bridewell what it is today. It's been a privilege to be part of Bridewell and it's my intention to continue to be involved as long as I'm able'.

Thank you Mary - from everyone who has benefited from your long and loyal service.

Approved by the trustees on..... 2018 and signed on its behalf by:

.....
John Adams – Chair of Trustees

Witney

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2018.

Responsibilities and Basis of Report

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

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

Independent Examiner’s Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2018

Statement of Financial Activities
(including an income and expenditure account)
for the year ended 31st March 2018

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
Income from:					
Donations and grants	3	51,558	9,803	61,361	38,056
Charitable activities	4	123,140		123,140	121,285
Investments	5	113		113	206
Total incoming resources		<u>174,811</u>	<u>9,803</u>	<u>184,614</u>	<u>159,547</u>
Expenditure on:					
Raising funds		1,902	-	1,902	3,134
Charitable activities	6	<u>147,224</u>	<u>15,717</u>	<u>162,941</u>	<u>160,191</u>
Total expenditure		<u>149,126</u>	<u>15,717</u>	<u>164,843</u>	<u>163,325</u>
Net income/(expenditure) and net movement in funds for the year		25,685	(5,914)	19,771	(3,778)
Transfer between funds		-	-	-	-
Net movement in funds		25,685	(5,914)	19,771	(3,778)
Reconciliation of funds					
Total funds brought forward		<u>89,734</u>	<u>10,914</u>	<u>100,648</u>	<u>104,426</u>
Total funds carried forward		<u>£115,419</u>	<u>£5,000</u>	<u>£120,419</u>	<u>£100,648</u>

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

All income and expenditure derives from continuing activities.

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

BALANCE SHEET
as at 31st March 2018

	Note	2018	2017
		£	£
Fixed assets			
Tangible assets	11	<u>42,365</u>	<u>42,668</u>
Total fixed assets		<u>42,365</u>	<u>42,668</u>
Current assets			
Stock	12	10,716	9,301
Debtors	13	1,042	1,081
Cash at bank and in hand		<u>69,185</u>	<u>50,441</u>
Total current assets		80,943	60,823
Liabilities			
Creditors falling due within one year	14	<u>2,889</u>	<u>2,843</u>
Net current assets		<u>78,054</u>	<u>57,980</u>
Total assets less current liabilities		120,419	100,648
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities		<u> </u>	<u> </u>
Total net assets	15	<u>£120,419</u>	<u>£100,648</u>
The funds of the Charity			
Restricted income funds	16	<u>5,000</u>	<u>10,914</u>
Unrestricted income funds	16	115,419	89,734
Revaluation reserve		<u> </u>	<u> </u>
Total unrestricted funds		<u>115,419</u>	<u>89,734</u>
Total charity funds		<u>£120,419</u>	<u>£100,648</u>

These accounts were approved by the board of directors and authorised for issue on:..... 2018 and are signed on their behalf by:

.....
John Adams – Chair of Trustees

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018

1. Accounting Policies

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

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the 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) issued on the 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

b) Public Benefit Entity

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

c) Going Concern

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

d) Income Recognition Policies

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

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

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

e) Interest Receivable

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018 (continued)

f) Fund Accounting

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

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

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

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

g) Expenditure and Irrecoverable VAT

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

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

h) Tangible Fixed Assets

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

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

i) Stock

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

j) Debtors

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

k) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and Provisions

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018 (continued)

2. Legal Status of the Charity

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

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

3. Income from donations

	2018	2017
	£	£
Gifts and donations	24,628	12,906
Grants	<u>36,733</u>	<u>25,150</u>
	<u><u>£61,361</u></u>	<u><u>£38,056</u></u>

Of the £36,733 of grants received in 2018 (2017: £25,150) £9,803 was restricted funds (2017: £4,200) and £26,930 (2017: £20,950) unrestricted funds.

4. Income from charitable activities

	2018	2017
	£	£
Fees	105,120	104,591
Fund raising events	4,315	4,155
Sales	13,129	12,509
Other	<u>576</u>	<u>30</u>
	<u><u>£123,140</u></u>	<u><u>£121,285</u></u>

5. Income from investments

	2018	2017
	£	£
Interest	<u>113</u>	<u>206</u>
	<u><u>£113</u></u>	<u><u>£206</u></u>

6. Analysis of expenditure on charitable activities

	2018	2017
	Total	Total
	£	£
Core staffing costs	122,824	119,115
Core operations	28,209	30,267
Administration	11,104	10,041
Independent examination	<u>804</u>	<u>768</u>
Total	<u><u>£162,941</u></u>	<u><u>£160,191</u></u>

Of the £162,941 expenditure in 2018 (2017: £160,191), £147,224 was charged to unrestricted funds (2017: £142,791) and £15,717 to restricted funds (2017: £17,400).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018 (continued)

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

	2018	2017
<i>This is stated after charging:</i>	£	£
Depreciation	1,302	1,160
Independent examiner's fee	<u>804</u>	<u>768</u>

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

	2018	2017
	£	£
Salaries and wages	107,910	105,238
Social security costs	4,888	3,837
Pension costs	<u>3,888</u>	<u>1,075</u>
	<u>£116,686</u>	<u>£110,150</u>

No employees had emoluments in excess of £60,000 (2017: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £Nil) neither were they reimbursed expenses during the year (2017: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £Nil).

9. **Staff numbers**

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

	2018	2017
	Number	Number
	<u>9</u>	<u>10</u>

10. **Corporation tax**

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

11. **Tangible fixed assets**

	Building	Equipment	Total
	£	£	£
Cost:			
As at 1 April 2017	51,386	62,094	113,480
Additions	<u>-</u>	<u>999</u>	<u>999</u>
As at 31 March 2018	<u>51,386</u>	<u>63,093</u>	<u>114,479</u>
Depreciation:			
As at 1 April 2017	9,250	61,562	70,812
Charge for year	<u>1,028</u>	<u>274</u>	<u>1,302</u>
As at 31 March 2018	<u>10,278</u>	<u>61,836</u>	<u>72,114</u>
Net book value:			
As at 31 March 2018	<u>£41,108</u>	<u>£1,257</u>	<u>£42,365</u>
As at 31 March 2017.	<u>£42,136</u>	<u>£532</u>	<u>£42,668</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018 (continued)

12. Stock		2018	2017
		£	£
Stock		<u>10,716</u>	<u>9,301</u>
		<u>£10,716</u>	<u>£9,301</u>

13. Debtors		2018	2017
		£	£
Trade debtors		892	892
Other debtors		<u>150</u>	<u>189</u>
		<u>£1,042</u>	<u>£1,081</u>

14. Creditors: amounts falling due within one year		2018	2017
		£	£
Accruals		<u>2,889</u>	<u>2,843</u>
		<u>£2,889</u>	<u>£2,843</u>

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

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	1,257	41,108	-	42,365
Cash at bank and in hand	64,185	-	5,000	69,185
Other net current assets/(liabilities)	8,869	-	-	8,869
Creditors of more than one year	-	-	-	-
Total	<u>£74,311</u>	<u>£41,108</u>	<u>£5,000</u>	<u>£120,419</u>

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

	Balance 01.04.17	Incoming resources	Resources expended	Transfers	Funds 31.03.18
	£	£	£	£	£
Restricted Fund	10,914	9,803	(15,717)	-	5,000
Total	<u>£10,914</u>	<u>£9,803</u>	<u>£(15,717)</u>	<u>£-</u>	<u>£5,000</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2018 (continued)

Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 01.04.17 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.18 £
General fund	47,598	174,811	(148,098)		74,311
Designated fund	42,136		(1,028)		41,108
Total	£89,734	£174,811	£(149,126)	£-	£115,419