

BRIDEWELL ORGANIC GARDENS

Accounts – 31st March 2019

BRIDEWELL ORGANIC GARDENS

Charity number: 1158456

Accounts – 31st March 2019

INDEX

- 1-4. Report of the Trustees and General Information
- 5. Independent Examiner's Report to the Trustees
- 6. Statement of Financial Activities
- 7. Balance Sheet
- 8-13. Notes to the Accounts

**REPORT OF THE TRUSTEES
for the year ended 31st March 2019**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2019.

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: Windrush House
Windrush Industrial Estate
Witney
Oxfordshire
OX28 6HP

Operational Address: The Walled Garden
Wilcote
Oxfordshire
OX29 7DX

Trustees

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

Mr John Adams – Chair
Mr Richard Khosla-Stevens – Treasurer
Ms Heidi Black - from 12th March 2019
Mr Robert Chaplin - from 4th March 2019
Ms Sandra Clark - from 24th April 2019
Ms Faye Clews - to 25th September 2019
Ms Rose Hallam
Mr Richard Luff - to 10th June 2019
Ms Ffyona MacEwan - to 3rd October 2018
Mr Andrew Varde - from 10th September 2018
Mr Tom Walsh - from 10th September 2018

Management Team

Mr Ralph Raistrick - General Manager - resigned 21st October 2018
Ms Madi French - Garden Manager
Ms Ruth Madder - Director - appointed 1st April 2019

Organisational Structure

The Board of Trustees meets quarterly with the Director in attendance.

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

**REPORT OF THE TRUSTEES
for the year ended 31st March 2019 (Continued)****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.

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.

The creative occupational activities provided are designed to be stimulating and meaningful. They are tailored to the needs of individual gardeners.

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, based in Oxford) and Root and Branch (located near Faringdon).

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 55% of 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.

In order to address this changing financial context, the Trustees have taken the step of appointing a full-time Director, Garden Manager and Development Officer to replace the posts of General Manager and Deputy General Manager. We are aiming to engage with a wider sustainable range of financial supporters.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2019 (Continued)****Achievements and Performance**

During the year Bridewell worked with 55 gardeners, providing 6,565 hours of support. 23 gardeners left during the year.

Outcomes for gardeners leaving the service in 2018-19 are, in part, extrapolated from data over prior years. With staff support, people have taken up voluntary work, often beginning a placement while still attending sessions at Bridewell. Our experience is that voluntary work is an excellent way for people to move on from us successfully and a staggered transition can facilitate this move.

Over 30 people took up new activities in the community such as joining a club, society or sports group, with 15 people taking up training.

During the year 2018-2019 our experienced and committed paid staff have been supported by 22 volunteers who have given their time regularly to work for Bridewell at weekends to care for the gardens and animals, or in the week 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 14 week-day volunteers have provided over 4,704 hours of client-facing support this year. Volunteer support caring for the garden at weekends, supporting our open days, and helping with administrative tasks at the office has provided over 250 hours of essential support.

Coaching Service

Regular visits from Restore's Coaching team support a key aspect of Bridewell's work, supporting people as they return to more active roles in their community. Coaches will discuss with gardeners what activities they want to engage in from becoming a volunteer, returning to work, taking up training or education opportunities, and support people individually as they navigate the next steps in this process.

Community Engagement

Having been established for over 24 years, Bridewell is well-known in the community. Almost a thousand people enjoyed visiting the Walled Garden and Vineyard on 3 open afternoons across the summer. Bridewell receives hands-on support from the local business community in undertaking site projects - this year we have had 60 corporate volunteers in teams to assist us from Elsevier, who also supported Bridewell with fundraising activities at their Kidlington offices. In addition, talks on Bridewell's work are given to local clubs and organisations, as well as tours of the gardens after working hours.

Financial Review

The total income for the year was £182,503 and total expenditure on charitable activities amounted to £190,708.

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 £63,569 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees 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 £112,214, £12,106 represents restricted funds and a further £40,080 funds the fixed assets of the charity.

The present level of the general reserves available to the charity of £60,028 are therefore just below the required level.

REPORT OF THE TRUSTEES
for the year ended 31st March 2019 (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. Work has been in hand over the past year to strengthen the Board.

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.

Approved by the trustees on 25th November 2019 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 2019.

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 CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

25th November 2019

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
Income from:					
Donations and grants	3	42,858	19,004	61,862	61,361
Charitable activities	4	120,413		120,413	123,140
Investments	5	228		228	113
Total incoming resources		<u>163,499</u>	<u>19,004</u>	<u>182,503</u>	<u>184,614</u>
Expenditure on:					
Raising funds		4,089	-	4,089	3,134
Charitable activities	6	174,721	11,898	186,619	162,941
Total expenditure		<u>178,810</u>	<u>11,898</u>	<u>190,708</u>	<u>166,075</u>
Net income/(expenditure) and net movement in funds for the year		(15,311)	7,106	(8,205)	18,539
Transfer between funds		-	-	-	-
Net movement in funds		<u>(15,311)</u>	<u>7,106</u>	<u>(8,205)</u>	<u>18,539</u>
Reconciliation of funds					
Total funds brought forward		115,419	5,000	120,419	100,648
Total funds carried forward		<u>£100,108</u>	<u>£12,106</u>	<u>£112,214</u>	<u>£120,419</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 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	11	41,063	42,365
		<u>41,063</u>	<u>42,365</u>
Total fixed assets			
Current assets			
Stock	12	12,761	10,716
Debtors	13	1,095	1,042
Cash at bank and in hand		<u>65,533</u>	<u>69,185</u>
Total current assets		79,389	80,943
Liabilities			
Creditors falling due within one year	14	<u>8,238</u>	<u>2,889</u>
Net current assets		<u>71,151</u>	<u>78,054</u>
Total assets less current liabilities		112,214	120,419
Creditors: falling due after more than 1 year			
Provisions for liabilities		-	-
Total net assets	15	<u>£112,214</u>	<u>£120,419</u>
The funds of the Charity			
Restricted income funds	16	<u>12,106</u>	<u>5,000</u>
Unrestricted income funds	16	100,108	115,419
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>100,108</u>	<u>115,419</u>
Total charity funds		<u>£112,214</u>	<u>£120,419</u>

These accounts were approved by the board of directors and authorised for issue on: 25th November 2019 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 2019

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 2019 (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 2019 (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**

	2019	2018
	£	£
Gifts and donations	27,074	24,628
Grants	34,788	36,733
	<u>£61,862</u>	<u>£61,361</u>

Of the £61,862 of income received in 2019 (2018: £61,361) £19,004 was restricted funds (2018: £9,803) and £42,858 (2018: £51,558) unrestricted funds.

4. **Income from charitable activities**

	2019	2018
	£	£
Fees	104,561	105,120
Fund raising events	-	4,315
Sales	15,852	13,129
Other	-	576
	<u>£120,413</u>	<u>£123,140</u>

5. **Income from investments**

	2019	2018
	£	£
Interest	228	113
	<u>£228</u>	<u>£113</u>

6. **Analysis of expenditure on charitable activities**

	2019	2018
	Total	Total
	£	£
Core staffing costs	127,456	122,824
Core operations	44,483	28,209
Administration	13,852	11,104
Independent examination	828	804
Total	<u>£186,619</u>	<u>£162,941</u>

Of the £186,619 expenditure in 2019 (2018: £162,941), £174,721 was charged to unrestricted fund (2018: £147,224) and £11,898 to restricted funds (2018: £15,717).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2019 (continued)

7. Net income/(expenditure) for the year

	2019	2018
<i>This is stated after charging:</i>	£	£
Depreciation	1,302	1,302
Independent examiner's fee	<u>828</u>	<u>804</u>

8. Analysis of staff costs and trustee remuneration and expenses

	2019	2018
	£	£
Salaries and wages	113,965	107,910
Social security costs	5,018	4,888
Pension costs	<u>6,200</u>	<u>3,888</u>
	<u>£125,183</u>	<u>£116,686</u>

No employees had emoluments in excess of £60,000 (2018: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £Nil) neither were they reimbursed expenses during the year (2018: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £Nil).

Key management personnel were paid £34,188 in the year (2018: £36,153).

9. Staff numbers

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

	2019	2018
	Number	Number
	<u>9</u>	<u>9</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 2018	51,386	63,093	114,479
Additions	-	-	-
As at 31 March 2019	<u>51,386</u>	<u>63,093</u>	<u>114,479</u>
Depreciation:			
As at 1 April 2018	10,278	61,836	72,114
Charge for year	<u>1,028</u>	<u>274</u>	<u>1,302</u>
As at 31 March 2019	<u>11,306</u>	<u>62,110</u>	<u>73,416</u>
Net book value:			
As at 31 March 2019	<u>£40,080</u>	<u>£983</u>	<u>£41,063</u>
As at 31 March 2018	<u>£41,108</u>	<u>£1,257</u>	<u>£42,365</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2019 (continued)

12. Stock		2019	2018
		£	£
Stock		12,761	10,716
		<u>£12,761</u>	<u>£10,716</u>

13. Debtors		2019	2018
		£	£
Trade debtors		1,095	892
Other debtors		-	150
		<u>£1,095</u>	<u>£1,042</u>

14. **Creditors: amounts falling due within one year**

		2019	2018
		£	£
Creditors		5,428	-
Accruals		2,810	2,889
		<u>£8,238</u>	<u>£2,889</u>

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

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	983	40,080	-	41,063
Cash at bank and in hand	53,427	-	12,106	65,533
Other net current assets/(liabilities)	5,618	-	-	5,618
Creditors of more than one year	-	-	-	-
Total	<u>£60,028</u>	<u>£40,080</u>	<u>£12,106</u>	<u>£112,214</u>

16. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 01.04.18	Incoming resources	Resources expended	Transfers	Funds 31.03.19
	£	£	£	£	£
Restricted Fund	5,000	19,004	(11,898)	-	12,106
Total	<u>£5,000</u>	<u>£19,004</u>	<u>£(11,898)</u>	<u>£-</u>	<u>£12,106</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2019 (continued)

Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 01.04.18 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.19 £
General fund	74,311	163,499	(177,782)	-	60,028
Designated fund	41,108	-	(1,028)	-	40,080
Total	£115,419	£163,499	£(178,810)	£-	£100,108