

BRIDEWELL ORGANIC GARDENS

Accounts – 31st March 2022

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Charity number: 1158456

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**REPORT OF THE TRUSTEES
for the year ended 31st March 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st March 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Reference and Administration Details

The charity's name is Bridewell Organic Gardens.

Charity Registration Number: 1158456

Principal Office and Operational Address: The Walled Garden, Wilcote, Oxfordshire OX7 3DT

Trustees

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

Mr John Adams – Chair to 7th March 2022

Mr Stephen Marshall – Chair from 7th March 2022

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Ms Rose Hallam

Mr Richard Khosla-Stevens

Mr Andrew Varde

Ms Danie Woodbridge – from 7th March 2022

Management Team

Ms Ruth Madder - Director

Ms Madi ffrench – Recovery Service Manager

Organisational Structure

The Board of Trustees meets quarterly with the Director in attendance, as does its Finance and Fundraising, and Recovery Sub Committees. A new Audit and Risk Assurance Sub Committee has been established to oversee risk and audit management. The Trustees are responsible for the organisation's strategic direction and policy making.

The Director is line-managed by the Chair on behalf of the Board of Trustees. Responsibility for the delivery of the charity's objectives is delegated to the Director.

In March 2022 Bridewell's Chair of Trustees John Adams stepped down after 4 years as Chair. The Bridewell team are extremely grateful for the attention and care John gave to this role guiding the organisation through a time of extreme uncertainty. Bridewell welcomes Stephen Marshall as Chair of Trustees bringing rich governance and administrative expertise to the organisation.

Objectives and Activities

Using gardening and working in nature, Bridewell supports people whose lives have been affected by serious mental illness, helping people to identify and work towards active roles in their community. Bridewell believes that everyone, regardless of their mental health, can live valued and rewarding lives. Bridewell creates a supportive, non-judgmental, working environment, where people can rebuild self esteem, self confidence, establish meaningful and valued roles, and are supported to find and maintain valued connections in the wider community.

Horticulture and land-based crafts provide meaningful activities, outlets for creativity, opportunities for positive risk taking, for working in groups and alongside people who have shared experiences of mental ill health.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)****Objectives and Activities (continued)**

The Recovery Service Manager and a team of 4 part-time Support Workers (Social and Therapeutic Horticultural Practitioners) deliver the service from the walled garden and vineyard site with the support of a team of regular volunteers.

As part of the Oxfordshire Mental Health Partnership (OMHP), Bridewell is subcontracted by Restore to provide a recovery service in West Oxfordshire. Recovery projects in the county are also delivered by Restore, and in South Oxfordshire by a partner organisation Root and Branch. Close partnership working within the OMHP provides Bridewell with access to shared insight of monitoring and evaluation, issues of safeguarding and risk, sharing best practice, and opportunities for staff training and development.

Risk Management

The Trustees consider risks and risk management throughout the year as regular business of Board meetings and Sub Committees. A risk register is reviewed regularly and kept up to date. The Trustees have established a new Audit and Risk Assurance Sub Committee to strengthen the organisation's assessment and management of risk.

Volunteers and Community Connections

Volunteers play a vital role supporting Bridewell to deliver a recovery service and manage the site. Working alongside staff and service users during the week, volunteers help create a supportive and inclusive environment, including all service users in the day's activities and providing valuable insight to staff of successes and concerns. Beyond service delivery, volunteers take care of the garden site out of hours, support events at Bridewell, fundraise within the wider community, provide support with monitoring and evaluating outcomes, and help with day-to-day office administration. Bridewell would not be able to operate without the support of our volunteers. A culture of support, trust and inclusion allows volunteers to thrive at the same time as giving so much to support Bridewell's work.

Over the last year Bridewell has benefitted from the support of over 30 regular volunteers across a range of roles. Our team of 20 garden volunteers bring a wealth of experience and, by committing to regular attendance at the garden one day a week, greatly enhance the continuity and strength of community Bridewell can offer. The average length of service for Bridewell's team of garden volunteers is over 9 years.

Bridewell benefits from the support of teams of corporate volunteers with a close relationship with Elsevier's local office in Kidlington (Elsevier is an International Publishing company). Through the year over 50 Elsevier staff attended for volunteering days, supporting the annual grape harvest and tackling some of the large jobs on site.

Service Development and Impact

Two new members of staff were recruited to the Recovery Service team in July 2021 as part of succession plans for the retirement of a long serving member of staff, leaving Bridewell after 17 years. Bridewell benefits from the long terms staff and volunteers have been able to commit to the organisation, providing deep skills and expertise and helping establish Bridewell as a place of stability and continuity.

The two new staff roles include investment in the post of Recovery and Employment Coach Lead. Two restricted grants received in 2020 funded the first 12 months of this post which expands on the capabilities in the team to support people seeking opportunities beyond Bridewell. This can mean working towards paid or voluntary employment or establishing new social routines.

REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)

Service Development and Impact (continued)

Managing succession plans for key roles is fundamental to the long term sustainability of Bridewell's Recovery Service. A private donation this year of £15,000 has been designated to the upcoming costs of succession plans for another key member of staff where again a significant period of handover in 2023-24 will be needed to ensure continuity and stability.

We are extremely grateful to our supporters for taking time to understand the needs of Bridewell as a small organisation and investing in core costs which ensure stability and continuity.

The impact of Covid and lockdowns in 2020 and 2021 led a small number of people to move away from the area or to close their place at Bridewell due to concerns about travel. Other than these exceptional circumstances, the outcomes for people moving on from Bridewell in the last 12 months have remained in line with previous years. 36% of people leaving Bridewell during the last year moved on to paid and voluntary employment. 28% of people moved on in a planned way with social support or other regular activities in place. Improving outcomes for people who access Bridewell's recovery service is a key strategic priority.

The feedback received from gardeners continues to inform our practice and to highlight areas of need, in particular the lack of services for ongoing wellbeing support in the community. This is an area Bridewell continues to discuss with other voluntary sector organisations to identify opportunities for development.

Reflecting on Bridewell's impact over the last year we can see repeated themes reiterated in feedback from service users.

The importance of connections with peers:

"I was a bit reserved around people at first but I knew other people had problems so I wasn't alone"

"We all helped one another on good days and not so good days"

The supportive and non-judgemental environment:

"Without exception each and every volunteer gave me & the others full & great support 100% of the time"

"It was so helpful to have someone tracking your progress and offering ideas"

"Staff & volunteers are encouraging voices to help you through the day"

"At Bridewell it is OK to not feel OK"

The challenge of moving on and transitions:

"It's quite a scary thing to cut ties with Bridewell although I feel it's time now to return to being more independent & finding a new path"

Bridewell's ongoing strategic priorities continue to focus on developing what we do well today to make sure the organisation is able to continue delivering a service with impact well into the future.

REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)

Financial Review

The total income for the year was £241,823 and total expenditure on charitable activities amounted to £239,258.

Reserves Policy

The Trustees review the reserves policy bi-annually, examining the charity's requirements for reserves taking into account the main risks to the organisation, budget and business plans. The calculation of desired reserves levels is reviewed annually.

The reserves policy is established to ensure that Bridewell can:

- continue to fund its activities during periods when income may be uncertain, or if expenditure is higher than normal;
- ensure that there would be time to seek alternative funding if Bridewell's primary funding was removed;
- reserve sufficient funds for winding down the charity including the cost of redundancy payments and meeting lease requirements to leave the site as leased.

Whilst income funds stand at £269,587, £10,776 represents restricted funds and a further £121,137 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £137,674 is viewed as sufficient to meet the requirements of the reserves policy.

Structure, Governance and Management

Governing Document

Bridewell was first registered as an unincorporated charity in 1998, operating as a Charitable Incorporated Organisation since 2014.

Appointment of Trustees

Trustees are appointed by the Board of Trustees. Bridewell benefits from the broad skills mix of the Trustees covering knowledge of mental health, social work, health, finance, charity governance and business expertise.

Approved by the trustees on 20 November 2022 and signed on its behalf by:

Stephen Marshall

.....
Stephen Marshall - Chair of Trustees

Witney

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Bridewell Organic Gardens for the year ended 31st March 2022.

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

21 December 2022

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and grants	3	85,397	11,630	97,027	228,720
Charitable activities	4	141,015	-	141,015	137,760
Investments	5	31	-	31	36
Other	6	3,750	-	3,750	-
Total incoming resources		<u>230,193</u>	<u>11,630</u>	<u>241,823</u>	<u>366,516</u>
Expenditure on:					
Raising funds		540	-	540	5,283
Charitable activities	7	217,188	21,530	238,718	193,623
Total expenditure		<u>217,728</u>	<u>21,530</u>	<u>239,258</u>	<u>198,906</u>
Net income/(expenditure) and net movement in funds for the year		12,465	(9,900)	2,565	167,610
Transfer between funds		-	-	-	-
Net movement in funds		<u>12,465</u>	<u>(9,900)</u>	<u>2,565</u>	<u>167,610</u>
Reconciliation of funds					
Total funds brought forward		<u>246,346</u>	<u>20,676</u>	<u>267,022</u>	<u>99,412</u>
Total funds carried forward		<u>£258,811</u>	<u>£10,776</u>	<u>£269,587</u>	<u>£267,022</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 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	121,137	133,862
		<u>121,137</u>	<u>133,862</u>
Total fixed assets			
Current assets			
Stock	13	19,756	19,706
Debtors	14	-	180
Cash at bank and in hand		<u>137,115</u>	<u>119,679</u>
Total current assets		156,871	139,565
Liabilities			
Creditors falling due within one year	15	<u>8,421</u>	<u>6,405</u>
Net current assets		<u>148,450</u>	<u>133,160</u>
Total assets less current liabilities		269,587	267,022
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities			
Total net assets	16	<u>£269,587</u>	<u>£267,022</u>
The funds of the Charity			
Restricted income funds	17	<u>10,776</u>	<u>20,676</u>
Unrestricted income funds	17	258,811	246,346
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>258,811</u>	<u>246,346</u>
Total charity funds		<u>£269,587</u>	<u>£267,022</u>

These accounts were approved by the board of directors and authorised for issue on: 20 November 2022 and are signed on their behalf by:

Stephen Marshall

.....
Stephen Marshall - Chair of Trustees

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022

1. Accounting Policies

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

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

b) Public Benefit Entity

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

c) Going Concern

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

d) Income Recognition Policies

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

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

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

e) Interest Receivable

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

f) **Fund Accounting**

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

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

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

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

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

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

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

i) **Stock**

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

j) **Debtors**

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

k) **Cash at Bank and in Hand**

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

l) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

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

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

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

3. Income from donations

	2022	2021
	£	£
Gifts and donations	65,747	24,806
Grants	31,280	197,617
Job retention scheme grants	-	6,297
	<u>£97,027</u>	<u>£228,720</u>

Of the £97,027 of income received in 2022 (2021: £228,720) £11,630 was restricted funds (2021: £168,017) and £85,397 (2021: £60,703) unrestricted funds.

4. Income from charitable activities

	2022	2021
	£	£
Fees	116,741	120,932
Sales	24,274	16,828
	<u>£141,015</u>	<u>£137,760</u>

5. Income from investments

	2022	2021
	£	£
Interest	31	36
	<u>£31</u>	<u>£36</u>

6. Other income

	2022	2021
	£	£
Other	150	-
Sale of assets	3,600	-
	<u>£3,750</u>	<u>£-</u>

7. Analysis of expenditure on charitable activities

	2022	2021
	Total	Total
	£	£
Core staffing costs	180,154	140,003
Core operations	45,097	40,083
Administration	12,555	12,655
Independent examination	912	882
Total	<u>£238,718</u>	<u>£193,623</u>

Of the £238,718 expenditure in 2022 (2021: £193,623), £217,188 was charged to unrestricted funds (2021: £132,071) and £21,530 to restricted funds (2021: £61,552).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

8. Net income/(expenditure) for the year

	2022	2021
<i>This is stated after charging:</i>	£	£
Depreciation	12,725	12,862
Independent examiner's fee	912	882
	912	882

9. Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Salaries and wages	163,833	132,580
Social security costs	8,409	5,113
Pension costs	4,857	3,568
	£177,099	£141,261

Some of the above staffing costs appear in fundraising costs on the SOFA.

No employees had emoluments in excess of £60,000 (2021: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil) neither were they reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

Key management personnel were paid £89,168 in the year (2021: £81,592).

10. Staff numbers

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

	2022	2021
	Number	Number
	<u>10</u>	<u>9</u>

11. Corporation tax

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

12. Tangible fixed assets

	Building	Equipment	Motor Vehicle	Total
	£	£	£	£
Cost:				
As at 1 April 2021	109,279	80,538	31,625	221,442
Additions	-	-	-	-
As at 31 March 2022	109,279	80,538	31,625	221,442
Depreciation:				
As at 1 April 2021	14,519	65,154	7,907	87,580
Charge for year	2,185	2,634	7,906	12,725
As at 31 March 2022	16,704	67,788	15,813	100,305
Net book value:				
As at 31 March 2022	£92,575	£12,750	£15,812	£121,137
As at 31 March 2021	£94,760	£15,384	£23,718	£133,862

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

13. **Stock**

	2022	2021
	£	£
Stock	19,756	19,706
	<u>£19,756</u>	<u>£19,706</u>

14. **Debtors**

	2022	2021
	£	£
Trade debtors	-	180
Other debtors	-	-
	<u>£-</u>	<u>£180</u>

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

	2022	2021
	£	£
Creditors	6,045	3,973
Accruals	2,376	2,432
	<u>£8,421</u>	<u>£6,405</u>

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

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	84,141	36,996	-	121,137
Cash at bank and in hand	126,339	-	10,776	137,115
Other net current assets/(liabilities)	11,335	-	-	11,335
Creditors of more than one year	-	-	-	-
Total	<u>£221,815</u>	<u>£36,996</u>	<u>£10,776</u>	<u>£269,587</u>

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

	Balance 01.04.21	Incoming resources	Resources expended	Transfers	Funds 31.03.22
	£	£	£	£	£
Restricted Fund	20,676	11,630	(21,530)	-	10,776
Total	<u>£20,676</u>	<u>£11,630</u>	<u>£(21,530)</u>	<u>£-</u>	<u>£10,776</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 01.04.21 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.22 £
General fund	208,322	230,193	(216,700)	-	221,815
Designated fund	38,024	-	(1,028)	-	36,996
Total	<u>£246,346</u>	<u>£230,193</u>	<u>£(217,728)</u>	<u>£-</u>	<u>£258,811</u>