

Charity Registration No. CC1171968

MISSENDEN WALLED GARDEN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

MISSENDEN WALLED GARDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms W Dunn Mr R Peacock Ms J Stallard Mr C M Stewart Mr J Margetts Mr F Harrison	(Appointed 25 June 2018) (Appointed 25 June 2018) (Appointed 7 March 2019) (Appointed 25 April 2019)
Charity number	CC1171968	
Principal address	Missenden Walled Garden Missenden Abbey London Road Great Missenden Bucks. England HP16 0BD	
Independent examiner	Wilkins Kennedy The Mill House Boundary Road Loudwater High Wycombe Bucks. HP10 9QN	

MISSENDEN WALLED GARDEN

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MISSENDEN WALLED GARDEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2019

The trustees present their report and financial statements for the year ended 31 May 2019.

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

Objectives and activities

The objects of the CIO are:

1. To relieve the needs of disabled people or those with long term illnesses by the provision of horticultural based care with a view to providing training, activities and other opportunities to develop themselves and integrate them into the community.
2. To promote for the benefit of the inhabitants of Buckinghamshire and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

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

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

Significant activities

The walled garden was run by Buckinghamshire Council as a centre for adults with disabilities but threatened with closure in 2017. A dedicated and passionate group of parents and local supporters stepped in to save the centre and run it as a charity.

The Missenden Walled Garden charity provides day support for people with disabilities or mental health issues based within the grounds of Missenden Abbey in Buckinghamshire. Our team of staff and volunteers help our 'gardeners' to grow and reach their potential at their own pace.

Our gardeners are referred to us from a variety of sources including Bucks Council, SEN Schools, other charities and private networks.

In everything we do we strive to enrich the lives of our gardeners through work; education and community engagement.

Working in the garden appeals to a wide range of ages from 17 to 70+ years old. A typical day will include a mix of outdoor work and educational opportunities such as garden maintenance and mower operation, and indoor activities within our education centre and large glass houses including art and music. We also deliver external gardening contracts where we take small groups of gardeners into the community to maintain gardens.

The educational element of our work is critical as it provides our gardeners with a real sense of achievement and recognition for the effort they put in and delivers lasting impact, often helping to prepare for the next phase of their lives.

Public benefit

In setting our objectives and planning our activities, we have given careful consideration to the Charity Commission's general guidance on public benefit. Its charitable purposes and public benefit will be for both gardeners and the wider community.

Missenden Walled Garden provides people with opportunities to grow in confidence and develop independence; together with the aim to promote wider community involvement and integration.

The Charity achieves this by providing the best possible quality of care and support to all its gardeners and visitors making full use of its unique setting and the passion of its staff and volunteers.

Benefits for Gardeners

The day care service offered at the Walled Garden provides people with disabilities from across Buckinghamshire with the opportunity to:

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

Wider community benefits

The Charity will continue to offer significant additional public benefit and beneficial impact to the wider community through:

- New opportunities to volunteer to support of the care services, to be involved in the development of the overall site, and to support the charity through its retail and fundraising activities.
- Additional opportunities to experience the grade II listed Walled Garden by increasing retail sales of the gardeners' produce and products.
- Opening of the Walled Garden to other groups and organisations, such as schools, and disability groups, interested in using the gardens for education, therapy or physical exercise.

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

Achievements and performance

Overview

The Trustees and Director are very pleased to report that our Charity has had another successful year. Our second year has seen us building - beyond expectations - on the strong foundations which we worked so hard together to put in place in our first year as a CIO.

Achievements

Beneficiaries and service development

Our service user numbers continue to grow as our reputation with local authority commissioners and 0-25yr special education providers deepens. With the growth of people on site, in May 2019 we took the essential steps to invest into an overhaul and new provision of state-of-the-art accessible toilet facilities for all our beneficiaries. This investment was made possible by match funding of our investment from two local grant funding awards to improve our disabled accessibility.

In November 2018 we tendered for and won a contract for the maintenance of the Missenden Abbey Grounds. This offers meaningful and work-based experience for our service-users and has been seen to be invaluable in further developing their self-esteem and wellbeing. The feedback from the Abbey in terms of our cost and quality has been exceptionally positive and our service users have embraced being present and connected to the full space and scope of the Abbey Grounds. This success has given us the capacity and confidence to invest in 'top-of-the line' gardening equipment (including a ride-on mower) which our service users have loved being trained on and using. We continue to grow produce for the Abbey Kitchen team which serves the needs of a busy restaurant and conferencing function.

Ever mindful of quality and personal development, we are continuing to invest in education and work skills courses for our service-users and staff. We are funding time and cost coverage for courses and qualifications such as with the Royal Horticultural Society and in the field of Disability.

We are leading partnership focused consortia discussions with other charities, supported employment providers, the Department of Work and Pensions and special schools about how we can optimise our offer and enable disabled adults across the county to have every opportunity to progress to a meaningful and independent life.

Volunteer support

Our volunteer support has also grown organically in line with our growing reputation. We already provide staff to service user ratios at a level which exceeds best practice guidelines. What is optimising our ability to deliver a person-centred approach even more comprehensively is our volunteers. We now have 20 volunteers and average 3 a day on site. Some provide a care focus, others help with horticultural expertise or carpentry and site maintenance.

We also have expert volunteers helping us with back office functions and more broadly in advising on the implementation of our wider strategic goals.

Volunteers allow us to do what we do to the level we do. We feel they enable us to be exceptional and are very grateful for their contribution. We do our best to recognise that every day with a thank you and to mark it twice a year with a summer party and Christmas meal. Volunteer, service user and staff costs for these events are met through our fundraising partnerships with local donors specifically minded to this aim of giving thanks and recognition.

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

Community

We are adopting an Asset Based Approach with our many local partners to be able to offer further pathways for our service users. This includes our connections in the community with local businesses and other services for the locality, such as faith-based organisations. Out of hours, we offer our on-site facilities pro-bono, which various community groups make use of. We have further embedded our links within the local community by delivering charitably costed local gardening services for: our community library, residential care home, arboretum, parish council and church. This engagement across a broad section of local residents and with our service users has served as a testimony to our charitable aims around inclusion, community partnership working and support.

Future intentions and goals

We have a person-centred focus for our care and support and will be offering a service where an additional level of support is requested. We are in discussions with Adult Social Care Commissioners about piloting one-to-one sessions with their most complex clients who they are struggling to find fit-for-purpose provision for. Trialling began in July.

Our service user numbers are continuing to grow as is the need to provide them with choice and wellbeing for a meaningful life. To continue this endeavour we are focusing on the reality that what we offer is, 'so much more than gardening'. As we look to refresh our three year strategy for 2020 we will be focusing on co-producing the best ways to meet these objectives.

Based on the above intentions and feedback from our beneficiaries, commissioners and the community, we are finalising three new offers.

1. The first will be a seasonal stall for selling flowers, plants and other surplus produce from within our contract and produce capabilities. We are also cultivating hops for a beer, pressing apple juice from our orchard and collecting honey from our bee hives in the meadow.
2. The second will be a vehicle enabling us to meet the need for an enhanced social offer and community engagement, along with meeting an identified need for small gardening work with some of our older and more socially and geographically isolated members of the local community.
3. The third will be the enhancement of our arts and craft offer with additional buildings, and resource to facilitate this.

These projects will all help and further encourage our community connections. They are invaluable for promoting and celebrating inclusivity within and without our Walls. We are a Walled Garden Charity who constructively challenges barriers and champions our beneficiaries. All of our achievements listed above would not be possible without the continued support from our team of staff, volunteers, members of the local community, funders and statutory providers. We thank them all for their ongoing enthusiasm and shared dedication in helping us to help our garden grow.

Financial review

Reserves policy

The trustees have agreed that the charity, in order to protect itself in terms of continuity from sudden unexpected reductions in income and other similar short term trading challenges, should aim to have free funds of £80,000-100,000. As at 31 May 2019 the charity had unrestricted reserves of £68,604 and free funds of £63,782 after adjusting for unrestricted fixed assets. The minimum cash balance required by the Charity is considered to be at least £50,000 which represents two months of expenditure. The charity ended the financial year with a cash balance of £72,656 due to the timing of working capital payments and receipts.

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

MISSENDEN WALLED GARDEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

Structure, governance and management

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

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

Mr B Cartledge	(Resigned 7 March 2019)
Ms W Dunn	
Ms J Gibbs	(Resigned 9 December 2019)
Ms S Keel	(Resigned 25 April 2019)
Mr R Peacock	
Ms J Stallard	(Appointed 25 June 2018)
Mr C M Stewart	(Appointed 25 June 2018)
Ms S Donoghue	(Resigned 29 October 2018)
Mr J Margetts	(Appointed 7 March 2019)
Mr F Harrison	(Appointed 25 April 2019)

Recruitment and appointment of new trustees

The CIO recruits trustees as necessary, when we identify a skills gap. This is either done through our own network or by recruiting via a volunteer recruitment website (such as Reach.org). In either case, we would identify a potential candidate, discuss the role with them, arrange for them to meet with other trustees and to observe a trustees meeting before the position would be offered or confirmed to them.

Induction and training of new trustees

If specific technical skills or experience is required in order to perform the role (such as for the Treasurer role) this would be verified during the recruitment process. When a trustee is appointed they are required to read "The Essential Trustee" published by the Charities Commission. Most of the trustees have had previous experience in that role. However, if they have any questions, they are encouraged to ask the Chairman or other trustees.

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

Ms W Dunn

Trustee

Dated: 14 January 2020

Ms J Stallard

Trustee

Dated: 14 January 2020

MISSENDEN WALLED GARDEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MISSENDEN WALLED GARDEN

I report to the trustees on my examination of the financial statements of Missenden Walled Garden (the CIO) for the year ended 31 May 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Nisbet ACA
Wilkins Kennedy

The Mill House
Boundary Road
Loudwater
High Wycombe
Bucks.
HP10 9QN

Dated: 28 January 2020

MISSENDEN WALLED GARDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2019

	Notes	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income and endowments from:</u>						
Donations and legacies	3	22,723	-	31,266	53,989	39,165
Charitable activities	4	177,185	-	-	177,185	133,125
Other trading activities	5	22,317	-	-	22,317	6,530
Other income	6	3,336	-	-	3,336	3,443
Total income		<u>225,561</u>	<u>-</u>	<u>31,266</u>	<u>256,827</u>	<u>182,263</u>
<u>Expenditure on:</u>						
Raising funds	7	256	-	-	256	780
Charitable activities	8	187,953	6,545	9,215	203,713	121,693
Total resources expended		<u>188,209</u>	<u>6,545</u>	<u>9,215</u>	<u>203,969</u>	<u>122,473</u>
Net incoming resources before transfers		37,352	(6,545)	22,051	52,858	59,790
Gross transfers between funds		14,482	(23,221)	8,739	-	-
Net income for the year/ Net movement in funds		<u>51,834</u>	<u>(29,766)</u>	<u>30,790</u>	<u>52,858</u>	<u>59,790</u>
Fund balances at 1 June 2018		16,770	30,000	13,020	59,790	-
Fund balances at 31 May 2019		<u><u>68,604</u></u>	<u><u>234</u></u>	<u><u>43,810</u></u>	<u><u>112,648</u></u>	<u><u>59,790</u></u>

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

All income and expenditure derive from continuing activities.

MISSENDEN WALLED GARDEN

BALANCE SHEET

AS AT 31 MAY 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	13		48,570		17,656
Current assets					
Debtors	15	30,203		21,161	
Cash at bank and in hand		72,656		37,456	
		<u>102,859</u>		<u>58,617</u>	
Creditors: amounts falling due within one year	16	<u>(38,781)</u>		<u>(16,483)</u>	
Net current assets			64,078		42,134
Total assets less current liabilities			<u>112,648</u>		<u>59,790</u>
Income funds					
Restricted funds	18		43,810		13,020
Unrestricted funds - designated	19		234		30,000
Unrestricted funds - general			68,604		16,770
			<u>112,648</u>		<u>59,790</u>

The financial statements were approved by the Trustees on 14 January 2020

Ms W Dunn
Trustee

Ms J Stallard
Trustee

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

CIO information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

1.4 Incoming resources

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

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

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

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Tangible fixed assets

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

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

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

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

1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Donations and gifts	18,223	31,266	49,489	39,165
Donated goods and services	4,500	-	4,500	-
	=====	=====	=====	=====
For the year ended 31 May 2018	24,799	14,366		39,165
	=====	=====		=====

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

4 Charitable activities

	Provision of day support 2019 £	Provision of day support 2018 £
Fee Income	177,185	133,125

5 Other trading activities

	Unrestricted funds general 2019 £	Total 2018 £
Earned income from garden services, retail sales and events	22,317	6,530

6 Other income

	Unrestricted funds general 2019 £	Total 2018 £
Other income	201	-
Training costs recoverable	3,135	3,443
	3,336	3,443

7 Raising funds

	Unrestricted funds general 2019 £	Total 2018 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	256	780
	256	780

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

8 Charitable activities

	Provision of day support 2019 £	Provision of day support 2018 £
Staff costs	138,682	84,743
Garden supplies and materials	6,687	3,392
Juice pressing costs	165	270
Bee keeping costs	185	823
Sundry costs	609	-
	<u>146,328</u>	<u>89,228</u>
Grant funding of activities (see note 9)	3,045	-
Share of support costs (see note 10)	46,872	28,938
Share of governance costs (see note 10)	7,468	3,527
	<u>203,713</u>	<u>121,693</u>
Analysis by fund		
Unrestricted funds - general	187,953	120,347
Unrestricted funds - designated	6,545	-
Restricted funds	9,215	1,346
	<u>203,713</u>	<u>121,693</u>
For the year ended 31 May 2018		
Unrestricted funds - general	120,347	
Restricted funds	1,346	
	<u>121,693</u>	

9 Grants payable

	Provision of day support 2019 £	2018 £
Grants to individuals	3,045	-
	<u>3,045</u>	<u>-</u>

-

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

10 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Depreciation	7,841	-	7,841	1,819
Insurance	4,680	-	4,680	4,201
Property costs	6,331	-	6,331	3,283
Telephone, postage and stationary	3,863	-	3,863	1,993
Advertising	3,254	-	3,254	2,235
Sundries	3,145	-	3,145	2,438
Building improvements	7,033	-	7,033	7,147
Staff costs	5,419	-	5,419	5,541
Motor expenses	1,170	-	1,170	-
Bank charges	136	-	136	281
Provision for dilapidations	4,000	-	4,000	-
Legal and professional	-	575	575	784
Independent examination fees	-	1,200	1,200	1,500
Payroll fees	-	1,193	1,193	1,243
Gift in Kind - Treasurer	-	4,500	4,500	-
	<u>46,872</u>	<u>7,468</u>	<u>54,340</u>	<u>32,465</u>
Analysed between				
Charitable activities	<u>46,872</u>	<u>7,468</u>	<u>54,340</u>	<u>32,465</u>

11 Trustees

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

Three of the trustees were reimbursed a total of £603 expenses (2018- were reimbursed £ nil).

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

12 Employees

Number of employees

The average monthly number of employees during the year was:

2019 Number	2018 Number
6	5
<u>6</u>	<u>5</u>

Employment costs

	2019 £	2018 £
Wages and salaries	137,328	84,441
Other pension costs	1,354	302
	<u>138,682</u>	<u>84,743</u>

13 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Computers £	Total £
Cost				
At 1 June 2018	15,210	1,711	2,554	19,475
Additions	20,693	17,684	379	38,756
At 31 May 2019	<u>35,903</u>	<u>19,395</u>	<u>2,933</u>	<u>58,231</u>
Depreciation and impairment				
At 1 June 2018	773	461	586	1,820
Depreciation charged in the year	3,835	3,123	883	7,841
At 31 May 2019	<u>4,608</u>	<u>3,584</u>	<u>1,469</u>	<u>9,661</u>
Carrying amount				
At 31 May 2019	<u>31,295</u>	<u>15,811</u>	<u>1,464</u>	<u>48,570</u>
At 31 May 2018	<u>14,437</u>	<u>1,251</u>	<u>1,968</u>	<u>17,656</u>

14 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	20,864	15,441
	<u>20,864</u>	<u>15,441</u>
Carrying amount of financial liabilities		
Measured at amortised cost	38,781	16,483
	<u>38,781</u>	<u>16,483</u>

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

15 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	20,743	14,630
Other debtors	121	811
Prepayments and accrued income	9,339	5,720
	<u>30,203</u>	<u>21,161</u>
	<u><u>30,203</u></u>	<u><u>21,161</u></u>

16 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	8,114	12,288
Other creditors	5,317	2,095
Accruals and deferred income	25,350	2,100
	<u>38,781</u>	<u>16,483</u>
	<u><u>38,781</u></u>	<u><u>16,483</u></u>

17 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £1,354 (2018 - £302).

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

18 Restricted funds

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

	Movement in funds				
	Balance at 1 June 2018	Incoming resources	Resources expended	Transfers	Balance at 31 May 2019
	£	£	£	£	£
Construction of the chalet	11,367	-	(2,403)	46	9,010
Purchase of the woodchipper	585	-	(248)	-	337
Purchase of computer equipment	1,068	-	(533)	-	535
Path construction	-	2,961	(1,111)	18	1,868
Thank you event	-	100	(100)	-	-
Furniture and appliances	-	2,125	(635)	-	1,490
Garden machinery	-	14,000	(1,824)	-	12,176
Wheelchair access	-	800	(800)	-	-
Toilet refurbishment	-	9,500	-	8,675	18,175
Flower meadow	-	750	(750)	-	-
Building of bridge	-	778	(778)	-	-
Pegola	-	252	(33)	-	219
	<u>13,020</u>	<u>31,266</u>	<u>(9,215)</u>	<u>8,739</u>	<u>43,810</u>

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

19 Unrestricted funds - designated

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

	Balance at 1 June 2018	Resources expended	Transfers	Balance at 31 May 2019
	£	£	£	£
Provision for toilet refurbishment	10,000	-	(9,766)	234
Provision for greenhouse refurbishment	15,000	(3,500)	(11,500)	-
Bursary provision for unfunded gardeners	5,000	(3,045)	(1,955)	-
	<u>30,000</u>	<u>(6,545)</u>	<u>(23,221)</u>	<u>234</u>

During the year

- £3,500 was spent on greenhouse repairs, The trustees decided this fund was no longer needed so the balance was transferred back to the general fund.
- £3,000 was spent to subsidise gardeners who cannot afford their fees. This expense is to be covered by other funds moving forward, therefore the trustees decided this fund was no longer needed so the balance was transferred back to the general fund.
- £8,675 was transferred to restricted fund to cover overspend on toilet refurbishment. The balance remaining is the final invoice for this works, the balance was transferred back to general funds.

Provision for toilet refurbishment

The toilet block was refurbished during 2018/19.

Provision for greenhouse refurbishment

The charity are responsible for greenhouse repairs/ replacements and they were building up a provision.

Bursary provision for unfunded gardeners

The bursary fund was to subsidise gardeners who cannot afford their fees.

20 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Fund balances at 31 May 2019 are represented by:					
Tangible assets	4,822	-	43,748	48,570	17,656
Current assets/(liabilities)	63,782	234	62	64,078	42,134
	<u>68,604</u>	<u>234</u>	<u>43,810</u>	<u>112,648</u>	<u>59,790</u>

21 Related party transactions

Transactions with related parties

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

MISSENDEN WALLED GARDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

21 Related party transactions

(Continued)

- A donation of nil (2018: £1,600) was received from one of the Trustees S. Donoghue.
- A donation of £5,000 (2018: £5,000) was received from The Benoy Foundation, which is run by the family of one of the Trustees, B Cartledge.
- Donations were received from two of the family members of the Trustees totaling nil (2018: £1,312.25).
- A donation of £3,000 was received from Chesham, Amersham & District MENCAP Society a charity which Wendy Dunn is a Trustee of.
- Day care was provided to the family members of 3 of the Trustees. Amounts received in the period totals £29,620 (2018: £27,775). There is £2,505 (2018: £2,215) included in Trade Debtors in respect of these individuals. There is £225 (2018: £180) in accrued income in respect of these individuals.
- P Gibbs, a relative of one of the Trustees, was reimbursed expenses incurred on behalf of the charity in the year totaling nil (2018: £80.)
- DBS checks were paid by and repaid to Sociallink, a charity run by W. Dunn, totaling nil (2018: £389).