

**BRIDEWELL ORGANIC GARDENS**

**Accounts – 31<sup>st</sup> March 2024**

## **BRIDEWELL ORGANIC GARDENS**

Charity number: 1158456

Accounts – 31<sup>st</sup> March 2024

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**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024.

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 Stephen Marshall – Chair

Ms Heidi Black

Mr Robert Chaplin

Ms Sandra Clarke - Treasurer

Mr Richard Khosla-Stevens

Mr Andrew Varde

Ms Danie Woodbridge

**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. 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.

**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.

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.

**REPORT OF THE TRUSTEES  
for the year ended 31<sup>st</sup> March 2024 (Continued)****Objectives and Activities (continued)**

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. Oversight of risk management and audits is delegated to the Audit and Risk Assurance Sub Committee. A risk register is reviewed regularly and kept up to date.

**Volunteers**

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.

In total Bridewell benefits from the support of 40 regular volunteers. 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.

Training opportunities are offered for volunteers through the year including on topics such as solution focussed approaches and mental health first aid. Reflective practice is also supported for volunteers who work alongside people in the recovery service. There are group sessions facilitated by an external clinical supervisor and daily debriefing to share observations as a team of staff and volunteers.

There is a high level of stability in our team of volunteers meaning we rarely have spaces in the core garden team. Bridewell is working with other local organisations to support people to find suitable volunteering opportunities when Bridewell isn't able to offer spaces.

**Organisational Development**

This year saw the next stages in succession planning for the role of Recovery Service Manager with a Deputy Manager in post supporting the team and delegating more responsibilities. We have been carefully planning for changes within a small and stable staff team knowing how important continuity is within the service.

Expenses in the year included the completion of the project to relaunch Bridewell's website to better support people who are referred to the Recovery Service as well as providing information for donors and health professionals.

**Service Development**

The role of Recovery and Employment Coach has led the team in building practical links outside the gardens with training providers, volunteer placements and keeping us up to date with opportunities in our local communities. With this role Bridewell has been able to run a monthly group open to everyone accessing the service to talk about steps after leaving Bridewell's Recovery Service. 'Beyond Bridewell' has covered topics including living with autism, positive experiences of accessing opportunities in the community, when and how to disclose a period of ill-health, and preparing for interviews.

**REPORT OF THE TRUSTEES**  
for the year ended 31<sup>st</sup> March 2024 (Continued)

**Service Development (continued)**

Monthly Connect Sessions have been running for a year giving people who have left Bridewell a chance to take part in activities in the garden alongside current gardeners. A review of this service will be carried out to make sure it continues to meet the needs of people who have left Bridewell and people currently within the service.

With a good level of staff and financial stability, the team have begun exploring how to develop Bridewell's service to meet the needs of people recovering from mental ill health in our wider community. The opportunity to develop a community garden in a neighbouring town is under discussion – a stepping stone for people leaving the Recovery Service as well as a beautiful garden open to people less affected by mental ill health.

**Impact**

Bridewell continues to monitor outcomes using a range of methods, looking at qualitative and quantitative measures, using standardised tools (ReQoL and goal based-outcomes) as well as thematic analysis of feedback shared by people as they leave the service.

Of people leaving Bridewell in the last 12 months, 57% moved on to paid or voluntary employment or to pursue further education and training. There is a high level of engagement with the recovery service which continues to reflect the benefits of working alongside others in a supportive and safe environment.

*“You have this magic way of pushing me out of my comfort zone gently, even when I resented it at the time!! If you hadn't taught me that it's safe to do scary things I'd probably still be too scared to even leave the house, let alone do all the things I'm doing now with studies and getting a job. The most valuable lesson you taught me about pushing myself out of my comfort zone is that it's totally ok if it doesn't go to plan. That reassurance I'll carry with me and will always remind myself when I do scary things.”*

*“Bridewell exceeded my expectations because I didn't think I'd gain as much personal growth as I did. Being in an environment that is calm was so healing for me because I hadn't experienced a place with calmness before. I enjoyed having the opportunities to learn new skills and doing activities I wouldn't be able to access anywhere else.”*

As well as these formal outcomes, we also continue to see feedback reiterating the social impact of working alongside others and being supported to make progress at your own pace. People report increased self-esteem, self-confidence, an increased ability to manage their own mental health and to reflect positively on their recovery.

*“Coming to Bridewell made me feel like I was part of a community and that shared connection with others is very special.”*

*“I built healthy relationships with others and I have made friends with some people outside of Bridewell. Everyone is respectful that we all have different struggles and needs and I didn't feel judged by anyone.”*

Bridewell continues to use a Storytelling Project to support people to share their experiences of Bridewell and with permission these stories are used to illustrate the impact of the Recovery Service. Partners, or family members are also able to reflect on their experience as a carer.

**Financial Review**

The total income for the year was £296,425 and total expenditure on charitable activities amounted to £294,599.

**REPORT OF THE TRUSTEES**  
**for the year ended 31<sup>st</sup> March 2024 (Continued)**

**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 £273,979, £9,920 represents restricted funds and a further £111,234 represent the fixed assets of the charity. The present level of the general reserves available to the charity of £152,825 is viewed as sufficient to meet the requirements of the reserves policy.

**Designated Reserves**

The Trustees have designated £25,000 of general reserves towards two strategic priorities. Towards a planned capital project we have designated £15,000 to progress planning and design work and to provide a contingency. Towards piloting new areas of service delivery we have designated £10,000.

**Structure, Governance and Management**

At the end of the financial year, the board agreed to commission an independent governance review to identify areas for improvement and recognise areas of governance that are working well. The results of this will direct governance activities including audit and risk 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 27th November 2024 and signed on its behalf by:

Stephen Marshall

.....  
Stephen Marshall - Chair of Trustees

**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 2024.

**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**

Since the charitable company'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 the Association of Chartered Certified Accountants.

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

29th November 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31<sup>st</sup> March 2024**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Income from:</b>					
Donations and grants	3	109,803	30,643	140,446	110,997
Charitable activities	4	147,311	-	147,311	158,197
Investments	5	4,068	-	4,068	1,441
Other	6	4,600	-	4,600	1,573
<b>Total incoming resources</b>		<u>265,782</u>	<u>30,643</u>	<u>296,425</u>	<u>272,208</u>
<b>Expenditure on:</b>					
Raising funds		2,345	-	2,345	2,608
Charitable activities	7	257,215	35,039	292,254	267,034
<b>Total expenditure</b>		<u>259,560</u>	<u>35,039</u>	<u>294,599</u>	<u>269,642</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		6,222	(4,396)	1,826	2,566
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>6,222</u>	<u>(4,396)</u>	<u>1,826</u>	<u>2,566</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		257,837	14,316	272,153	269,587
<b>Total funds carried forward</b>		<u>£264,059</u>	<u>£9,920</u>	<u>£273,979</u>	<u>£272,153</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 31<sup>st</sup> March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	111,234	128,747
		<u>111,234</u>	<u>128,747</u>
<b>Total fixed assets</b>			
<b>Current assets</b>			
Stock	13	19,820	14,268
Debtors	14	500	2,316
Cash at bank and in hand		<u>152,468</u>	<u>137,743</u>
<b>Total current assets</b>		172,788	154,327
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>10,043</u>	<u>10,921</u>
<b>Net current assets</b>		<u>162,745</u>	<u>143,406</u>
<b>Total assets less current liabilities</b>		273,979	272,153
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities			
<b>Total net assets</b>	16	<u>£273,979</u>	<u>£272,153</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>9,920</u>	<u>14,316</u>
Unrestricted income funds	17	264,059	257,837
Revaluation reserve		-	-
Total unrestricted funds		<u>264,059</u>	<u>257,837</u>
<b>Total charity funds</b>		<u>£273,979</u>	<u>£272,153</u>

These accounts were approved by the board of directors and authorised for issue on: 27th November 2024 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 31<sup>st</sup> March 2024**

**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 31<sup>st</sup> March 2024 (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<br>Category | Annual<br>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 28<sup>th</sup> May 2014.

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

**3. Income from donations**

	2024	2023
	£	£
Gifts and donations	65,678	67,985
Grants	74,768	43,012
	<u>£140,446</u>	<u>£110,997</u>

Of the £140,446 of income received in 2024 (2023: £110,997) £30,643 was restricted funds (2023: £24,012) and £109,803 (2023: £86,985) unrestricted funds.

**4. Income from charitable activities**

	2024	2023
	£	£
Fees	122,856	123,728
Sales	24,455	34,469
	<u>£147,311</u>	<u>£158,197</u>

**5. Income from investments**

	2024	2023
	£	£
Interest	4,068	1,441
	<u>£4,068</u>	<u>£1,441</u>

**6. Other income**

	2024	2023
	£	£
Other	4,600	1,573
	<u>£4,600</u>	<u>£1,573</u>

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

	2024	2023
	Total	Total
	£	£
Core staffing costs	197,457	196,130
Core operations	82,814	58,588
Administration	10,987	11,362
Independent examination	996	954
<b>Total</b>	<u>£292,254</u>	<u>£267,034</u>

Of the £292,254 expenditure in 2024 (2023: £267,034), £257,215 was charged to unrestricted funds (2023: £257,754) and £35,039 to restricted funds (2023: £9,280).

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

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

	2024	2023
<i>This is stated after charging:</i>	£	£
Depreciation	17,513	17,513
Independent examiner's fee	996	954
	996	954

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

	2024	2023
	£	£
Salaries and wages	178,594	175,522
Social security costs	9,081	9,489
Pension costs	5,109	5,155
	£192,784	£190,166

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

No employees had emoluments in excess of £60,000 (2023: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

Key management personnel were paid £86,699 in the year (2023: £91,251).

**10. Staff numbers**

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

	2024	2023
	Number	Number
	<u>9</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 2023	109,279	105,661	31,625	246,565
Additions	-	-	-	-
As at 31 March 2024	109,279	105,661	31,625	246,565
Depreciation:				
As at 1 April 2023	18,889	75,210	23,719	117,818
Charge for year	2,185	7,422	7,906	17,513
As at 31 March 2024	21,074	82,632	31,625	135,331
Net book value:				
As at 31 March 2024	£88,205	£23,029	£-	£111,234
As at 31 March 2023	£90,390	£30,451	£7,906	£128,747

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

13. **Stock**

	2024	2023
	£	£
Stock	19,820	14,268
	<u>£19,820</u>	<u>£14,268</u>

14. **Debtors**

	2024	2023
	£	£
Trade debtors	500	1,570
Other debtors	-	746
	<u>£500</u>	<u>£2,316</u>

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

	2024	2023
	£	£
Creditors	4,012	5,315
Accruals	6,031	5,606
	<u>£10,043</u>	<u>£10,921</u>

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	76,294	34,940	-	111,234
Cash at bank and in hand	142,548	-	9,920	152,468
Other net current assets/(liabilities)	10,277	-	-	10,277
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£229,119</u>	<u>£34,940</u>	<u>£9,920</u>	<u>£273,979</u>

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

	Balance 01.04.23 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.24 £
Restricted Fund	14,316	30,643	(35,039)	-	9,920
<b>Total</b>	<u>£14,316</u>	<u>£30,643</u>	<u>£(35,039)</u>	<u>£-</u>	<u>£9,920</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31<sup>st</sup> March 2024 (continued)

**Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.04.23 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.24 £
General fund	221,869	265,782	(258,532)	-	229,119
Designated fund	35,968	-	(1,028)	-	34,940
<b>Total</b>	<b>£257,837</b>	<b>£265,782</b>	<b>£(259,560)</b>	<b>£-</b>	<b>£264,059</b>