

**BRIDGE COMMUNITY WELLNESS GARDENS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# BRIDGE COMMUNITY WELLNESS GARDENS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr E Behan  
Mr J J S Loney  
Ms C L Roberts  
Mr M Slater MBE  
Ms H R Blackford (Appointed 21 October 2022)  
C Battersby B Ed (Appointed 2 December 2022)  
Mr P Norman (Appointed 21 October 2022)  
Mr A Broomhead (Appointed 21 October 2022)

### Charity number

1174732

### Principal address

Bridge Community Farms  
Mill Lane  
Ellesmere Port  
Cheshire

### Independent examiner

Champion Allwoods Limited  
2nd Floor Refuge House  
33-37 Watergate Row  
Chester  
CH1 2LE

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# BRIDGE COMMUNITY WELLNESS GARDENS

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

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# BRIDGE COMMUNITY WELLNESS GARDENS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 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 Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Chair of Trustees Report

When I look back and reflect on 2022, I feel that it has been another challenging and demanding year for everyone associated with Bridge Community Wellness Gardens. At the same time, I am also very proud to report that it has been another successful period where the charity has continued to expand and provide high standards of service delivery.

I must thank and applaud the commitment and dedication of our fantastic staff and volunteers that work so tirelessly supporting the vulnerable people that come to us with a range of mental health and/or life-long learning difficulties. It is always a great joy and pleasure to visit our wonderful therapeutic gardens, farm and facilities to witness the genuine warmth and kindness that radiates from the superhuman spirit that drives our charity.

A huge thank you also to my trustee colleagues for giving up their valuable time and providing the commitment to attend and contribute to our monthly Board meetings. I must also take the time to introduce three new and experienced trustees that joined the Board in 2022 – Heather Blackford, Carole Battersby and Paul Norman.

Our key successes in 2022 included:

- Organisation and delivery of mental health and disability programmes for the people we support – client base of 85 beneficiaries (compared to 65 beneficiaries in 2021)
- Organisation and delivery of work placement programmes for secondary school students that require some additional support – 15 placements completed (compared to 10 placements in 2021)
- Organisation and delivery of community craft and creation clubs for those experiencing isolation and loneliness – 25 people supported per week (compared to 15 in 2021)
- Organisation and delivery of our 'Wellies to Bellies' school holiday (Easter and Summer) activity clubs – up to 50 children per occasion
- Organisation and delivery of work experience and training programmes for adults experiencing long-term unemployment – 14 people supported
- Organisation and delivery of meditation and relaxation sessions for people (and their sponsors) recovering from alcohol addiction – 10 people supported (new in 2022)
- Establishing and developing a long-term project to support children with special educational needs and disabilities – 30 children supported (new in 2022)
- Hosting and delivery of several work and community fun events, including Halloween night extravaganza, The Boaty Theatre Company production of A Midsummer Night's Dream and ForHousing Housing Association summer event.

Bridge Community Wellness Gardens continues to work closely with, and receive referrals from, many local organisations and charities including the Housing Association, ForHousing, Cheshire West Voluntary Action, The Bren Project, Prince's Trust, Cheshire West and Cheshire Social Care Teams, Local Primary Care Practices, Healthbox, Job Centre Plus and First Enable.

The charity is also delighted to report the formation of a number of new and exciting partnerships in 2022 with the University of Chester, Dorin Park SEN Specialist School, Milestone Mums, Soul Kitchen, Edsential CIC, The Boaty Theatre Company and Passion for Learning.

All of these important collaborative partnerships enable the voluntary sector to provide more holistic and specialised support to the most vulnerable people in our community.

# BRIDGE COMMUNITY WELLNESS GARDENS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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Financial performance during 2022 remained a key challenge for the charity. However, it is pleasing to report that the charity final accounts in 2022 showed a surplus again this year of £46,375 compared with the surplus of £37,730 in 2021. Trustees are also determined to continue to further improve the financial position of the charity in 2023 onwards.

The development of fundraising activities continues to be managed internally by the charity. Several successful funding applications were approved in 2022 to enable the charity to continue the work and support described elsewhere.

The charity was grateful to receive generous donations in 2021 to fund and support the building of two new large wooden cabins, and the refurbishment and upgrade of the wellbeing hub in our grounds and therapeutic gardens. These much needed and excellent facilities provide popular and well used craft/creation, training and development spaces. The refurbished wellbeing hub support meditation, yoga and other mindfulness activities for those referred to the charity with mental health and anxiety difficulties.

Priorities for 2023:

- Develop and improve inhouse charity funding streams
- Develop and improve inhouse fundraising strategy and resource capacity
- Continue to build cash reserves to cover six months employment costs
- Continue to review and improve the relationship with the veg box trading arm and improve financial performance
- Continue to review and develop the charity governance
- Continue to develop and expand the site infrastructure
- Develop and expand the charity client base

Finally, I must take the time to mention a huge thank you and also record my gratitude to Francis Ball MBE FSRA and Anne Davies who stepped down as trustees in 2022. Francis was the founder of our charity, and his dedication, hard work and commitment set the standards and values on which the charity is based today. I am delighted that Francis has agreed to remain with us as our first Honorary President.

Anne was also involved with the charity from the beginning and became our very first Chair of Trustees. She provided strong leadership and expertise to establish our Board of Trustees and gain regulation and registration approval with the Charity Commission. Anne has also agreed to remain involved with the charity as one of our valuable Patrons.

The trustees are extremely proud of the commitment, dedication and achievements of all our superb staff, wellness clients, beneficiaries and volunteers, and for being a huge and important part of the Bridge family. Collectively, we look forward to another rewarding and successful year in 2023.

**Mr E Behan**  
**Chair of Trustees**

# **BRIDGE COMMUNITY WELLNESS GARDENS**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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### **Objectives and activities**

BCWG provide large and attractive wellness gardens, a craft centre, and a community cafe to offer a therapeutic and caring environment for those with lifelong learning and/or mental health difficulties, and for young people that struggle in a school setting.

Many of the people that are referred to the charity come to us with conditions such as severe anxiety, depression, post-traumatic stress, and other complex mental health difficulties. Many of our beneficiaries will require ongoing and continuous support and assistance.

The charity provides work experience for those at risk of long-term unemployment to encourage them to reach their full potential with structured work placements and volunteer opportunities, training, and mentoring.

BCWG also support young people who struggle to thrive in a traditional academic environment. The charity offers outdoor study facilities that teach vocational work skills, as well as providing ongoing guidance and support to manage behavioural difficulties and improve confidence and self-worth.

### **Our Mission**

BCWG's mission is to support and improve the lives of some of the most vulnerable and disadvantaged people in Ellesmere Port and the surrounding areas by providing:

- outdoor therapy, support, and creative activities for those with lifelong learning disabilities and mental health issues,
- outdoor study facilities and vocational work activities for children and young people struggling within a school setting,
- support and work experience for those at risk of being long-term unemployed.

### **Our Vision**

BCWG will:

- Provide a therapeutic and caring setting for those with lifelong disabilities or mental health issues, giving them an opportunity to flourish in secure and stimulating surroundings at our site in Ellesmere Port, Cheshire,
- Support young people who struggle to thrive in a traditional academic environment, we offer outdoor study facilities that teach life skills, as well as providing ongoing guidance and support,
- Encourage those at risk of long-term unemployment to reach their full potential with structured work placement and volunteer opportunities, training, and mentoring.

### **Volunteers, beneficiaries and clients**

BCWG currently employ 13 paid employees (5.50 fte), of whom 6 were previously unemployed. The charity depends upon and provides work opportunities to some 30 volunteers per week, most of whom started as clients requiring our help and assistance. Staff and volunteers support approximately 85 beneficiaries per week, and help deliver the additional programmes summarised in the Chair's report.

### **Social outcomes and achievements**

For many, the greatest social outcome is their very presence, consistently repeated every week at BCWG. Here they rediscover their sense of self-worth, make new friends and acquire new skills. In turn these beneficiaries become less dependent on their families and carers, indeed they generally become restored, well-loved and contributing members of their families and social groups. Some return to work, some find work for the first time, some progress to further education and some develop the self-confidence to volunteer elsewhere.

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

# BRIDGE COMMUNITY WELLNESS GARDENS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Financial review

Donations received in the period amounted to £168,949 (2021: £158,208) of which £95,297 (2021: £58,497) were restricted funds. Of the total restricted funds, £101,429 (2021: £20,885) was spent in the period leaving a balance of £54,124 (2021: £37,612) carried forward. Income of £10,577 (2021: £10,388) was generated from charitable activities, with a further £1,170 (2021: £14,907) being raised through fundraising events. Including an insurance payment received in the year, this amounts to a total income for the period of £203,340 (2021: £183,503).

Of this income, £155,815 (2021: £144,603) was spent on charitable activities, that is, on staff and administrative costs along with purchasing supplies for the café and for our craft activities. Our fundraising activity cost us £1,150 (2021: £1,170) for the period.

Overall the charity made a surplus of £46,375 (2021: surplus of £37,730) for the period.

### Fundraising strategy

Fundraising continues to remain a challenge and is now managed inhouse. The current strategy is to utilise the skills and resource capacity offered by the Board of Trustees. One Trustee has taken on the responsibility for writing and co-ordinating the production of funding bids, in conjunction with the General Manager and Finance Manager. Similarly, another Trustee has taken on the responsibility of co-ordinating corporate fundraising projects. This year, the Board has also recruited another Trustee with expertise and experience in fundraising.

Fundraising remains a standing item for reporting and discussion at Trustee Board meetings. The matter is also covered and detailed in the Risk Register that is also discussed at each Trustee Board Meeting.

Moving forward there is a need to keep this matter under review and work towards the recruitment of professional staff to fulfil this critical and important role. Clearly, this decision will be dependent on the availability of funding to support and implement this objective.

### Reserve Policy

The financial reserve policy remains at six months employment costs which, in 2022, represents some £48,000 (2021: £55,000). Free reserves as of the 31 December 2022 amounted to £49,031 (2021: £21,109). Trustees place a high priority on maintaining free reserves to ensure this objective continues to be met.

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

### Future plans for financial sustainability

It has been a very difficult and challenging year for the charity. A combination of both national and international events has significantly led to increases in running costs across all our services. Without doubt, the securing of funding bids and corporate donations throughout the year was a critical source of income for the charity. This remains a key strand that will continue to be developed and explored as part of the future plans to achieve financial sustainability. However, given the current financial climate, it is also recognised that achieving the same levels of funding income may become more challenging in future years.

In addition, the charity will continue to explore and develop opportunities to improve and establish recurring revenue streams. A comprehensive review to establish a new business plan aimed at providing improvements to existing funding models and identify new sources for future development was started in 2022. This will continue and be concluded in 2023.

# BRIDGE COMMUNITY WELLNESS GARDENS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Structure, governance and management

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

Mr E Behan	
Mr C J Maddock	(Resigned 20 April 2023)
Mr G F Ball	(Resigned 17 June 2022)
Mr J J S Loney	
Ms C L Roberts	
Ms A M Davies MBE DL	(Resigned 22 July 2022)
Mr M Slater MBE	
Ms H R Blackford	(Appointed 21 October 2022)
C Battersby B Ed	(Appointed 2 December 2022)
Mr P Norman	(Appointed 21 October 2022)
Mr A Broomhead	(Appointed 21 October 2022)

Trustee appointments are made at the invitation and approval of the Board of Trustees. All Trustees provide essential skills, knowledge, and experience to support the running of the charity. The Board of Trustees meet monthly basis to deal with charity business.

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



Mr E Behan

**Trustee**

Date: 17 October 2023



# BRIDGE COMMUNITY WELLNESS GARDENS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRIDGE COMMUNITY WELLNESS GARDENS

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I report to the trustees on my examination of the financial statements of Bridge Community Wellness Gardens (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity 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 charity'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**

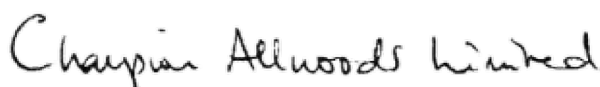
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 charity 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.



Susan Harris MA ACA  
Champion Allwoods Limited  
2nd Floor Refuge House  
33-37 Watergate Row  
Chester  
CH1 2LE

Dated: 17 October 2023

# BRIDGE COMMUNITY WELLNESS GARDENS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	73,652	95,297	168,949	99,711	58,497	158,208
Charitable activities	4	10,577	-	10,577	10,388	-	10,388
Other trading activities	5	1,170	-	1,170	14,907	-	14,907
Other income	6	-	22,644	22,644	-	-	-
<b>Total income</b>		<b>85,399</b>	<b>117,941</b>	<b>203,340</b>	<b>125,006</b>	<b>58,497</b>	<b>183,503</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	1,150	-	1,150	1,170	-	1,170
Charitable activities	8	54,386	101,429	155,815	123,718	20,885	144,603
<b>Total expenditure</b>		<b>55,536</b>	<b>101,429</b>	<b>156,965</b>	<b>124,888</b>	<b>20,885</b>	<b>145,773</b>
<b>Net income for the year/ Net movement in funds</b>		<b>29,863</b>	<b>16,512</b>	<b>46,375</b>	<b>118</b>	<b>37,612</b>	<b>37,730</b>
Fund balances at 1 January 2022		21,109	37,612	58,721	20,991	-	20,991
<b>Fund balances at 31 December 2022</b>		<b>50,972</b>	<b>54,124</b>	<b>105,096</b>	<b>21,109</b>	<b>37,612</b>	<b>58,721</b>

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

All income and expenditure derive from continuing activities.

# BRIDGE COMMUNITY WELLNESS GARDENS

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	14		30,680		26,691
<b>Current assets</b>					
Debtors	15	60,592		17,010	
Cash at bank and in hand		19,181		21,058	
		<u>79,773</u>		<u>38,068</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(5,357)</u>		<u>(6,038)</u>	
Net current assets			74,416		32,030
<b>Total assets less current liabilities</b>			<u>105,096</u>		<u>58,721</u>
<b>Income funds</b>					
Restricted funds	18		54,124		37,612
Unrestricted funds			50,972		21,109
			<u>105,096</u>		<u>58,721</u>

The financial statements were approved by the Trustees on 17 October 2023



Mr E Behan  
Trustee

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Bridge Community Wellness Gardens is a charitable incorporated organisation incorporated in England and Wales. The registered office is 13 Westminster Green, Chester, CH4 7LE.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance 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 Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. 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 charity 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.

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.

#### **1.4 Income**

Income, including grant income, is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity 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.

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

**(Continued)**

Donated goods and services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Bridge Community Wellness Gardens is considered to be equal to market value which would be paid were the goods or service formally procured.

In accordance with accounting standards, the economic contribution of general volunteers is not included in the accounts.

#### **1.5 Expenditure**

Expenditure is included on an accrual basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of all its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs have been allocated between governance costs and other support costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountants' fees and costs linked to strategic management of the charity.

#### **1.6 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:

Freehold land and buildings	10% straight line
IT equipment	25% straight line

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 the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity 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).

#### **1.8 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.

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

##### **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.

##### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 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 charity'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.

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	55,288	7,000	62,288	52,851	-	52,851
Grant income	18,364	88,297	106,661	46,860	58,497	105,357
	<u>73,652</u>	<u>95,297</u>	<u>168,949</u>	<u>99,711</u>	<u>58,497</u>	<u>158,208</u>

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Cafe income - wellbeing days, school visits & clubs	10,577	9,936
Sales of signs and other craft items	-	452
	<u>10,577</u>	<u>10,388</u>

### 5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<u>1,170</u>	<u>14,907</u>

### 6 Other income

	Restricted funds 2022 £	Total 2021 £
Insurance payout	<u>22,644</u>	<u>-</u>

### 7 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Staging fundraising events	1,150	1,170
	<u>1,150</u>	<u>1,170</u>



# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Charitable activities

	2022 £	2021 £
Staff costs	59,222	70,085
Depreciation and impairment	22,322	1,907
Cafe costs	10,872	4,509
Craft supplies	1,155	60
Wellness Mentor support	22	2,624
	<u>93,593</u>	<u>79,185</u>
Share of support costs (see note 9)	58,622	61,418
Share of governance costs (see note 9)	3,600	4,000
	<u>155,815</u>	<u>144,603</u>
<b>Analysis by fund</b>		
Unrestricted funds	54,386	123,718
Restricted funds	101,429	20,885
	<u>155,815</u>	<u>144,603</u>

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	36,907	-	36,907	39,497	-	39,497
Accounting, admin and HR support	10,087	-	10,087	10,349	-	10,349
Office costs	1,549	-	1,549	2,140	-	2,140
Insurance	548	-	548	459	-	459
Marketing	1,043	-	1,043	4,844	-	4,844
Subscriptions	941	-	941	884	-	884
Repairs and maintenance	614	-	614	1,650	-	1,650
Utilities	5,633	-	5,633	741	-	741
Bank charges	32	-	32	245	-	245
Volunteer expenses	216	-	216	277	-	277
Sundry	1,052	-	1,052	332	-	332
Accountancy fees	-	3,600	3,600	-	4,000	4,000
	<u>58,622</u>	<u>3,600</u>	<u>62,222</u>	<u>61,418</u>	<u>4,000</u>	<u>65,418</u>
<b>Analysed between</b>						
Charitable activities	<u>58,622</u>	<u>3,600</u>	<u>62,222</u>	<u>61,418</u>	<u>4,000</u>	<u>65,418</u>
<b>Analysis by fund</b>						
Unrestricted funds	33,329	3,600	36,929	60,868	4,000	64,868
Restricted funds	<u>25,293</u>	<u>-</u>	<u>25,293</u>	<u>550</u>	<u>-</u>	<u>550</u>

Governance costs includes payments to accountants of £2,000 for independent examination and of £2,000 for accounts preparation.

### 10 Trustees

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

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	13	13
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	90,068	102,113
Social security costs	4,243	4,220
Other pension costs	1,818	3,249
	<u>          </u>	<u>          </u>
	96,129	109,582
	<u>          </u>	<u>          </u>

### 12 Taxation

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.

### 13 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

	2022 £	2021 £
In respect of:		
Property, plant and equipment	(18,235)	-
	<u>          </u>	<u>          </u>

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 14 Tangible fixed assets

	Freehold land and buildings	IT equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2022	28,598	-	28,598
Additions	22,644	3,667	26,311
Impairment	(19,538)	-	(19,538)
At 31 December 2022	31,704	3,667	35,371
<b>Depreciation and impairment</b>			
At 1 January 2022	1,907	-	1,907
Depreciation charged in the year	3,170	917	4,087
Eliminated on impairment	(1,303)	-	(1,303)
At 31 December 2022	3,774	917	4,691
<b>Carrying amount</b>			
At 31 December 2022	27,930	2,750	30,680
At 31 December 2021	26,691	-	26,691

More information on the impairment arising in the year is given in note 13.

### 15 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	8,858	135
Other debtors	46,529	8,914
Prepayments and accrued income	5,205	7,961
	60,592	17,010

### 16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	58	763
Other creditors	1,299	1,275
Accruals and deferred income	4,000	4,000
	5,357	6,038

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 17 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £1,818 (2021 - £3,249).

### 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			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
Insurance payout - Cabins repair	-	-	-	22,644	(19,849)	2,795
For Housing - Better Lives Project	-	-	-	8,874	(8,874)	-
Clothworkers - Activity cabin	25,000	(3,125)	21,875	-	(7,255)	14,620
Swettenham - Activity cabin	18,000	(2,263)	15,737	-	(5,223)	10,514
Key Funds - Lottery Grant Funding	-	-	-	39,714	(13,519)	26,195
Edsential - Summer holiday camp	15,497	(15,497)	-	13,043	(13,043)	-
CWP - Growing Better Lives	-	-	-	26,666	(26,666)	-
Albert Hunt - Employment costs support	-	-	-	2,000	(2,000)	-
The Maitland Clinic - Work placement	-	-	-	5,000	(5,000)	-
	<u>58,497</u>	<u>(20,885)</u>	<u>37,612</u>	<u>117,941</u>	<u>(101,429)</u>	<u>54,124</u>

### 19 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	1,941	28,739	30,680	26,691
Current assets/(liabilities)	49,031	25,385	74,416	32,030
	<u>50,972</u>	<u>54,124</u>	<u>105,096</u>	<u>58,721</u>

# BRIDGE COMMUNITY WELLNESS GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 20 Related party transactions

Donations of £26,319 (2021: £36,544) without conditions were received from the trustees during the year.

Donations of £10,315 (2021: £nil) were received from Bridge Community Farms CIC during the year, a company in which the charity is a member. At the year end, a balance of £46,529 was due from (2021: £8,914 due from) Bridge Community Farms CIC.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	36,907	39,497