

Company registration number 05987612 (England and Wales)

Registered Charity number 1152027

ST MARY'S SECRET GARDEN LIMITED

**Company Limited by Guarantee
Annual Report and Financial Statements
For the year ended 31 March 2021**

ST MARY'S SECRET GARDEN LIMITED
Company Limited by Guarantee

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ST MARY'S SECRET GARDEN LIMITED

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Annual Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2021.

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

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 Charities Act 2011, the Companies Act 2006, 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 2015) - (Charities SORP (FRS 102)).

Purpose and activities of the Charity

The objects of the Charity as set out in its governing document, the Memorandum and Articles of Association, are summarised as follows:

- Advancing the education of the public in the subjects of gardening, conservation and food production;
- Promoting social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;
- Promoting, for the benefit of the inhabitants of Hackney 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 interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The Charity aims to achieve the above objectives by:

- Providing learning opportunities covering gardening, agriculture, horticulture, floristry, the natural environment and related subjects;
- Providing a natural therapeutic environment in the inner city which enables people of all backgrounds to work together and integrate into society;
- Associating with the local authorities, voluntary organisations and inhabitants in a common effort to provide facilities in the interest of social welfare for recreation and other leisure time occupations.

In setting our objectives and planning our activities, trustees have given careful consideration to the Charity Commission's guidance on public benefit.

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Annual Report April 2020 to March 2021

Years Overview

This has been a difficult year for everyone and every organisation. The Covid-19 pandemic has hit many charities hard and, unfortunately, we are one of those due to the nature of the charity and its missions and aims.

The country went in a variety of lockdowns which restricted the services we were able to provide. The vast majority of our existing and potential beneficiaries were either vulnerable or clinically extremely vulnerable to severe effects of this virus and this was coupled with the fact that some of our staff team also found themselves at risk and so we had to be very careful and risk assess our abilities to deliver our services and explore other ways of continuing our mission and aims.

The pandemic is still in progress and its effects are certainly being felt. However, we are aware that the need for the services that St. Mary's Secret Garden provides is more now than it ever has been – we still aim to provide services that promote social inclusion and that reach out to the most disabled and disadvantaged in Hackney and neighbouring boroughs.

We continue to have skilled and dedicated staff team, volunteers and a new and dynamic trustee board that are all working hard to overcome the obstacles that the pandemic has presented us.

We were lucky that many of our funders and partner organisations were supportive of us and some funding continued to come in, this was not at its usual level for much of the time. But we did find some innovative ways to work that inspired many beneficiaries over the digital platforms and also provided some support to beneficiaries, their parents and their carers.

We continue to see a rise in maintenance and running costs of our aging portakabin and storage areas in the garden. The need for a Covid-19 safe building for our vulnerable beneficiaries and staff has even more shown us the need for replacement (and better) structures. We continue to work with London Borough of Hackney to secure the longer lease to enable us to raise the Capital required and like to thank them for their support in this endeavor.

We continue to work in partnership with other organisations collaboratively with local health organisations, combining expertise to improve the health and wellbeing of our local community. The small silver lining we see from this pandemic is the increased amount of partner collaborations and support networks we are proud to be a part of and which can only be of benefit to the community through this difficult time.

On monitoring and evaluation activities show that we are working with a range of people that reflects the demographics of our local boroughs – over 50% of our beneficiaries are from ethnic minority backgrounds, over 70% have a disability or long term health condition that affects their everyday life and over 50% are over 60 years of age.

St Mary's Secret Garden works closely with our beneficiaries, stakeholders and community – to gain feedback and use those findings coupled with local and national research such as London Borough of Hackney's demographics and 'Hackney – a place for everyone' (<https://hackney.gov.uk/hapfe>) and the London's Mayor vision of a better London (<https://www.london.gov.uk/what-we-do/health/london-health-inequalities-strategy> and <https://www.london.gov.uk/what-we-do/environment/london-environment-strategy>).

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The work that St Mary's Secret Garden does to reduce isolation and loneliness throughout our community will be needed more now than ever during the pandemic and when we finally begin to recover; its ability to use nature, horticulture and the garden as a way of bringing people together to heal is vital. Much of the charity's impacts continue to be measured routinely using the Short Warwick Edinburgh Mental Wellbeing Scale (<https://warwick.ac.uk/fac/sci/med/research/platform/wemwbs/>) and the use of the Campaign to End Loneliness Scale on some specific programmes (<https://www.campaigntoendloneliness.org/measuring-loneliness/>). We also work with our partners and funders to meet evaluation requirements.

St Mary's Secret Garden continues to have a positive impact on the wellbeing of individuals and the communities we serve directly.

Our Aims and Objectives for 2020-21 were to:

- Deliver a range of educational and skills development opportunities on gardening, beekeeping, food growing and chutney making to children, young people, adults and older people from Hackney, London and beyond.
- Provide social and therapeutic wellbeing programmes and activities for individuals with disabilities and long term health conditions both in partnership and as sole provider, to improve wellbeing and reduce loneliness and isolation.
- Enable people to come together by providing volunteering opportunities to our local community.
- Continued our mission to improve our environment in Hackney and City of London through our greening and environmental initiatives.
- Explore Capital fundraising initiatives to enable a new wellbeing hub with which to widen and improve our services.

How St Mary's Secret Garden works: the needs of our community and our charitable objectives

- **Education by providing training and learning opportunities**



Learning and skills initiatives for the community

Due to the pandemic we needed to quickly learn and adapt to virtual platforms to enable us to continue with this objective. It quickly became clear that the charity's needed to improve its ICT equipment and the broadband package we were using and also develop staff skills in the area.

With limited resources we were able to increase our broadband speed and through funding purchase laptops and work android mobile phones to film, record and stream broadcasts from the garden. Working for Nomura one of our corporate partners we provided the following learning and wellbeing skills for workers isolated in home working situations globally.

Broadcasts included:

- Food growing through the seasons, highlighting seasonal growing and the effects of climate change and global warming,
- Houseplants for the home office,
- Creating Spring bouquets sustainably,
- Creating pollinator friendly window boxes
- Virtual festive wreath making for Nomura workers and families and our own local community,



Other face to face skills learning activities were difficult to provide most of the time this year. However, when restrictions lifted from time to time we provided weekly **work experience** mornings for students with special educational needs from **The Garden School** (<https://www.the-garden.org.uk/>) . Our Senior Horticultural Therapist Antoinette Stammers, was able to provide brilliant bespoke service that helps also to increase students sense of self-esteem and reduces anxiety and challenging behaviours.



Despite a long delay in delivery of equipment for our Nature-themed Sensory trail, for our **Sunbabies Nursery Trust** funded initiative, we are delighted that work has begun finally installing it – thanks to volunteers from **Nomura**. This is to improve the access to nature and educational opportunities for our youngest local citizens.

- **Recreation and Leisure facilities for the community in the interest of social welfare, for therapy, recreation and other leisure time occupations**

Wellbeing Day Services

This usually provides individuals with disabilities, complex needs, and long-term health conditions or in need of rehabilitation and physiotherapy to purchase a horticultural therapy day service from us.

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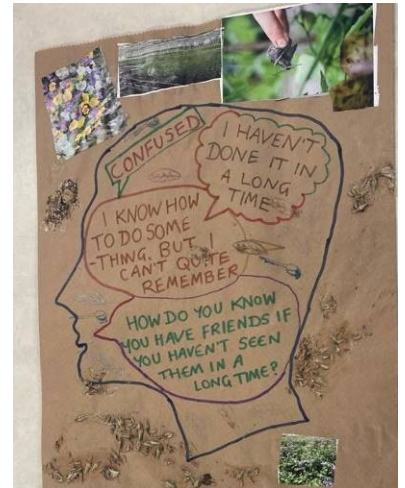
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This service was significantly impacted by the pandemic, the lockdowns and the vulnerabilities of our clients. However, we made a concerted effort to help our clients and carers to continue to feel connected and supported through weekly phone calls and help when needed e.g. to organise cooked meals for those unable to get to find food and go to their usual cafes.

We worked closely with the Integrated Learning Disability Team at London Borough of Hackney to develop a Covid-19 safe site and working practices and were able to resume providing an, initially, reduced service with a view to a gradual return to normal services as conditions allowed.



We also were successful in gaining a **Covid Messenger Grant** from **Public Health in Hackney** to enable us to support work with our clients and beneficiaries to ensure that they were understanding the health messages and were informed about the best way to keep safe. We worked in partnership with **Access All Areas** in the garden to explore the emotions and fears that the clients experienced through the pandemic.



Collaborative and Partner Working

Tavistock and Portman NHS Foundation Trust (<https://tavistockandportman.nhs.uk/>)

Our partnership supporting people with coping with long term health conditions continued but in a new virtual way. We were able to provide live streamed food growing sessions for the participants and produce growing packs of seeds, compost and containers for them, so they could grow from home and retain the wellbeing effects of nature and nurturing.

Misgav (<https://misgav.org.uk/>)

We have had the delight of working with Misgav, supporting women with learning disabilities from the Charedi community, for a few years now and the sessions are much enjoyed by the beneficiaries and staff– helping improve their wellbeing and increase their physical activity levels. Unfortunately, the pandemic had its effect on this service and we were not able to deliver throughout the pandemic. They will be back.

Eagle Recovery / Better Lives / Camden and Islington NHS Foundation Trust

(<https://www.candi.nhs.uk/our-services/better-lives-islington-drug-and-alcohol-service> ,

<https://eaglerecoveryproject.org.uk/>)

Despite difficult circumstances this year we were still able to create new partnerships. We were able to start a new outreach project at Eagle Recovery's base at King Henry's Walk, Islington. Working in their garden to create and develop this therapeutic space, with people on their recovery path from alcohol and drug addictions. This has gone extremely well and we are looking forward to another longer season 2021/22. 6-10 participants take part in these weekly sessions.

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- **Social Inclusion by providing opportunities for all in the community to use the garden facilities**



Volunteering

Unfortunately, a lot of our usual volunteering opportunities were greatly reduced during the lockdowns and particularly for those volunteers with underlying health conditions. This saw a massive reduction in volunteering hours provided to maintain and support the garden.

Working with our volunteers we were able to attract funding from London Mayor's office for increasing our Haggerston Singing Hedgerow – to fill our garden with more birds and songs.

The Garden Social

Our garden social for older people with disabilities and support needs was generously supported by the **Baily Thomas Charitable Fund** this year. This social club was also impacted greatly by the pandemic but with the funding we were able to continue to support the participants – providing gardening kits for those lucky enough to have access to gardens. We were also able to provide weekly wellbeing calls to all participants. We did provide sessions at times when the alert levels were low and here, we could support some of the beneficiaries to develop their ICT skills as the pandemic has highlighted the great digital divide.



Social Enterprise by providing unique opportunities for local people, developing educational food programmes and supplying local goods and services in an accessible manner and at a reasonable cost



Plant Nursery

We were able to take advantage of the opportunity to provide access to our plants and other garden nursery supplies. At the peak of the lockdowns this was provided through a home delivery scheme as we see that our community was desperate to access compost and plants that they could grow for food from home – due to the lack of fresh food in shops



and the need to be in contact with nature. This needed a dedicated and coordinated work force and would like to thank all the staff for their

efforts. When able we opened the garden and nursery once a week for all to come enjoy and purchase their plants as they needed. This provided a vital source of income for the garden at a very difficult time.

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Secretly Golden Honey Bees and Pollinator Initiatives

With huge thanks to Mark Patterson our expert beekeeper and ecologist (<https://www.apicultural.co.uk/>) and our Corporate partners (**Nomura, Lewis Silkins LLP** and **London Stock Exchange**) we were able to continue to provide a home and habitats to honey bees and many other pollinators.

We once again enhanced the roof of the Nomura offices at Angel Lane, creating a richer and diverse habitat for all volunteers and young people to learn from and develop in.

Other Garden activities in 2020-2021

Open Garden Squares Weekend (<https://londongardenstrust.org/ogsw/>) became a virtual weekend. We provided a filmed tour of the garden. However, we missed the community coming in for tea and cake. We also missed the income this event usually generates. Continuing **Gardening Success – Marks of Quality**

St Mary's Secret Garden enters the following quality kite marks for green, community based spaces and learning to ensure we are working to the highest standards possible. It also helps us ensure we maintain a safe and increasing bio-diverse space that is accessible and for all to enjoy.

Once again, we entered the **Keep Britain Tidy Green Flag Community Award** (<http://www.greenflagaward.org/>), which recognizes and rewards the best and safest green spaces in the world, this became a virtual and desk top based competition and for the 7th year in a row and under difficult circumstances we achieved our award.

We also entered **London in Bloom** 'It's Your Neighbourhood' competition (<https://londoninbloom.co.uk/>) 2020, this was also a desk top version but we were still 'Thriving'.

Partnerships with the business community with huge thanks!

Having supportive relationships with our business community is so beneficial to all charities but particularly small ones like ours. It helps show potential funders that we have solid support and provides special opportunities to our beneficiaries. So we would like to give very special thanks to: **Nomura International PLC** (<https://www.nomura.com/>) for sponsoring beehives on their roof, providing volunteers and allowing us to make their green roof a rather magical and nature rich place. **Lewis Silkins LLP** (<https://www.lewissilkin.com/>) for sponsoring beehives on their roof, providing volunteers.

London Stock Exchange (<https://www.londonstockexchange.com/>) for sponsoring beehives that live here at the garden.

Aiden of Eleven98 (<https://www.eleven98hackney.com/>) for buying, pickling, pureeing and serving the fruit and vegetables of Hackney to discerning foodies at your restaurant table.

Ways to support the garden

Some important ways to help us:

- Donate via Local Giving <https://localgiving.org/charity/secretgarden/> & AmazonSmile. This has been a particular difficult year for the charity and we are so thankful for all donations received, the knock on effect of the pandemic is still being felt and we welcome more donations at this time. We can also help with reclaiming **Gift Aid** for your donation.
- Come into the garden and enjoy it – it makes our day! Coming into the garden will make you happier too!
- Buy your plants and produce from us – we grow organically, using organic certificated seeds.
- Tell us what you want to see and do in your garden – we cannot run it without you letting us know what you want or need.
- Volunteer as a Supporting Volunteer or Trustee – without these people the charity and garden would not be able to continue the work it does.

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- **Some 'Thank yous', 'Farewells' and 'Hellos'**
- St Mary's Secret Garden and the Board of Trustees would like to say a very huge 'thank you' to:
- **Our staff team:** Noushine Nozari, Siobhan MacMahon, Antoinette Stammers, for your fantastic and dedicated work throughout the year and particularly for keeping things growing through the lockdown.
- We said a sad 'Au revoir' to Noushine Nozari who retired this year. Her skills and dedication are missed but we know we will see you regularly for all the parties.
- **Our bee keeping expert:** Mark Patterson, for keeping the bees happy and healthy.
- **Our amazing volunteers** who donate their time to support us in our work in the garden – without you we would not be able to deliver such a quality service or keep an award winning garden.
- And to all our beneficiaries and participants who have come to enjoy nature and be with each other.

Paula K. Yassine
CEO
St Mary's Secret Garden

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Financial review

There was a deficit for the year of £43,328. (2020; surplus of £20,133)

At 31 March 2021, the Charity's total funds were £24,809 (2020: £68,137). Of this total, £19,261 (2020: £62,212) comprised funds in the form of net current assets.

Income for the year was £99,563 (2019: £179,420) and expenditure £142,891 (2020 £159,287), with a net decrease in funds of £43,328 (2020 increase: £20,133).

Several grant-funded projects and garden maintenance work have boosted income this year. Client fee income also increased, as well as income from outreach work, beekeeping services and plant sales. The Trustees are satisfied that subject to its ability to continue to generate grant funding it is well placed to maintain the present level of service.

Trustees are committed to exploring new sources of income that will meet garden running costs and maintain adequate reserves in future.

Reserves policy

The trustees have agreed that to avoid the risk of closure, where possible the Charity's reserves (unrestricted net current assets) will be maintained at a level which is equivalent to at least three months operational expenditure. At 31 March 2021, unrestricted net current assets totaled £19,261 (2020; 57,194) this is less than our optimum reserves of at least 3 months of average operational expenditure, however Management and Trustees keep the level of reserves under constant review and control expenditure accordingly.

Going concern

The trustees are confident that the Charity has adequate resources to continue in existence for the foreseeable future, being a period of at least twelve months after the date on which the report and financial statements are signed. For this reason it continues to adopt the going concern basis in the financial statements.

Structure, governance and management

St. Mary's Secret Garden Ltd is a company limited by guarantee (Company No. 05987612) and a charity registered with the Charity Commission in England Wales (Charity No. 1152027) governed by its Memorandum and Articles of Association dated 21 July 2012.

St. Mary's Secret Garden Ltd does not have a share capital. Every member of the Company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member.

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Trustees

The trustees, who are also the directors of St Mary's Secret Garden Limited for the purposes of company law, are appointed according to the provisions of the Memorandum and Articles of Association.

A panel of a minimum of two trustees together with anyone else deemed appropriate has the responsibility to ensure that the recruitment and induction of trustees does not discriminate unfairly on any of the grounds listed in the Equal Opportunities Policy. Suitable applicants are asked to declare any conflicts of interest and required to provide two references which will be taken up prior to the next board meeting. The recommendations of the panel will be voted on in accordance with the procedure for appointing co-opted trustees detailed in the governing document.

During the induction period they attend trustee meetings, meet key employees and other trustees, and are encouraged to engage in volunteering to become familiar with the activities of the Garden, as well as attending appropriate external training events where these will facilitate the undertaking of their role.

None of the trustees receive any remuneration from the Charity. No related party transactions were reported.

Key Management Personnel

The trustees consider that they, together with the Managing Director and the Finance Officer are the key personnel in charge of directing and controlling, running and operating the Charity on a day-to-day basis. Staff remuneration levels are established by referring to market bench-marking of similar posts and reviewed annually.

Reference and administrative details

| | |
|------------------------------------|---------------------------------|
| Registered charitable company name | St Mary's Secret Garden Limited |
| Charity registration number | 1152027 |
| Company registration number | 05987612 |
| Registered office | 50 Pearson St, London E2 8EL |

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The Trustees

Current trustees and those who served during the year:

Megan Bell (Chair) – resigned 27 September 2021

Richard Bull (Chair) - appointed 30 September 2021

Jonathan Cole (Treasurer)

Aoife Greaney – appointed 6 April 2020

Sarah Gurney - appointed 27 September 2021

Malgorzata Jaouadi - appointed 28 September 2021

Catherine Jones - appointed 28 September 2021

Ashraf Khan - appointed 29 September 2021

George Knight – resigned 27 September 2021

Jean Roberts – resigned 27 April 2020

Andrew Seow – appointed 24 July 2020

Oliver Smithson - appointed 27 September 2021

Pamela Vera – resigned 21 June 2021

Sarah Willis – resigned 27 September 2021

Key Personnel

Chief Executive

Paula Yassine

Finance Officer

Howard Lane – retired 31 October 2021

Tariq Alam – appointed 16 August 2021

Small Company provisions

This report has been prepared in accordance with the provisions applicable to small companies within part 15 of the Companies Act 2006. By order of the trustees

Richard Bull (Chair)

Date: 27 December 2021

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Independent Examiner's report to the members of St Mary's Secret Garden Limited for the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of The Charities Act 2016 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2016 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.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2016 only to the extent required to provide a "true and fair view". This departure has involved following 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) 2019.

Donna Cullen FCCA

28 December 2021

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Statement of Financial Activities For the year ended 31 March 2021

| | | 2020-21 | | | 2019-20 | | |
|------------------------------------|--------------|----------------|---------------|----------------|----------------|---------------|----------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | | Funds | Funds | Funds | Funds | Funds | Funds |
| Notes | | £ | £ | £ | £ | £ | £ |
| Income from: | | | | | | | |
| Donations and Grants | 2 | 26,345 | - | 26,345 | 18,494 | - | 18,494 |
| Charitable Activities | 3 | 50,376 | 22,842 | 73,218 | 96,926 | 64,000 | 160,926 |
| | | 76,721 | 22,842 | 99,563 | 115,420 | 64,000 | 179,420 |
| Expenditure on: | | | | | | | |
| Charitable Activities | 4 - 7 | 115,031 | 27,860 | 142,891 | 97,961 | 61,326 | 159,287 |
| | | 115,031 | 27,860 | 142,891 | 97,961 | 61,326 | 159,287 |
| Net income/expenditure | | -38,310 | -5,018 | -43,328 | 17,459 | 2,674 | 20,133 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 63,119 | 5,018 | 68,137 | 45,660 | 2,344 | 48,004 |
| Total funds carried forward | | 24,809 | - | 24,809 | 63,119 | 5,018 | 68,137 |

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Balance Sheet as at 31 March 2021

| | Notes | 31/03/21 | 31/03/20 |
|--------------------------------------|---------|---------------|---------------|
| Fixed Assets: | | £ | £ |
| Tangible Assets | 8 | 5,548 | 5,925 |
| Current Assets: | | | |
| Stock | 9 | 2,220 | 1,991 |
| Debtors | | 5,731 | 17,280 |
| Prepayments | | 2,023 | 77 |
| Accrued Income | | 5,333 | - |
| Cash at bank and in hand | | 27,382 | 58,328 |
| Total Current Assets | | 42,669 | 77,676 |
| Liabilities: | | | |
| Creditors: Amounts due within 1 year | 10 | -23,408 | -15,464 |
| Net current assets/(liabilities) | | 19,261 | 62,212 |
| Net Assets | | 24,809 | 68,137 |
| Funds of the Charity: | 11 – 13 | | |
| Restricted Income Funds | | - | 5,018 |
| Unrestricted Funds | | 24,809 | 63,119 |
| Total Charity Funds | | 24,809 | 68,137 |

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements constitute the annual accounts required by the Companies Act 2006 and have been prepared in accordance with the special provisions applicable to small companies within part 15 of that Act.

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Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

Basis of accounts preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts have been prepared to give a “true and fair” view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention.

Cash flow statement

The trustees have taken advantage of the exemption in section 1A of FRS 102 and not included statement of cash flows in the financial statements on the grounds that the Company is small.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the Charity.
- Designated funds are unrestricted funds set aside by the trustees for specific purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income recognition

All income is recognised and included in the Statement of Financial Activities (SoFA) when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations, gifts and legacies are included in full when receivable.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognized when the Charity becomes unconditionally entitled to the grant.
- Grants, where related to performance and specific deliverables, are recognized as the Charity earns the right to consideration by its performance.
- Incoming resources from fees and charitable trading activities are included when earned. Investment income and interest is included when receivable.

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Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Expenditure on raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes, where fundraising activities are not part of the charitable objects.
- Expenditure on charitable activities comprises those costs incurred by the Charity in the delivery of 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.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset on a straight line basis as follows:

- Furniture and fixtures: 15% annually on cost
- Office equipment; plant and machinery; motor vehicles: 25% annually on cost

Stocks

Plants for sale are valued as 'biological assets' at fair value (current market price) less costs to sell, according to FRS 102 section 34.4. Other stock (inventory) is valued at the lower of cost and net realisable value. Stocks are valued after making due allowance for non-saleable and slow moving items.

Pension scheme

The Company operates an auto-enrolment pension scheme and employer contributions are charged to the income and expenditure account as they arise (see Note 8).

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2. Donations

| | 2020-21 | | | 2019-20 | | |
|-----------|---------------|------------|---------------|---------------|------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | Funds | Funds | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ | £ | £ |
| Donations | 15,629 | - | 15,629 | 17,594 | - | 17,594 |
| Grants* | 10,716 | - | 10,716 | 900 | - | 900 |
| | 26,345 | Nil | 26,345 | 18,494 | Nil | 18,494 |

*Grants Includes £8,216 received from HMRC's Coronavirus Job Retention Scheme (2020 – nil)

3. Income from Charitable Activities

| | 2020-21 | | | 2019-20 | | |
|--------------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| | | | | | | |
| Awards For All | - | - | - | - | 10,000 | 10,000 |
| Connect Hackney | - | - | - | - | 20,000 | 20,000 |
| Team London | - | - | - | - | 10,000 | 10,000 |
| Mercers Trust | - | - | - | - | 24,000 | 24,000 |
| Learning Trust | - | 8,842 | 8,842 | - | - | - |
| Sunbabies | - | 4,000 | 4,000 | - | - | - |
| Baily Thomas | - | 10,000 | 10,000 | - | - | - |
| Client Fees | 24,199 | - | 24,199 | 58,128 | - | 58,128 |
| Product Sales | 19,074 | - | 19,074 | 29,504 | - | 29,504 |
| Gardening Services | 1,890 | - | 1,890 | 5,368 | - | 5,368 |
| Outreach | 5,212 | - | 5,212 | 3,926 | - | 3,926 |
| | 50,376 | 22,842 | 73,218 | 96,926 | 64,000 | 160,926 |

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Note: Outreach includes income from training, talks, tours, corporate volunteering and facilities hire.

4. Costs of charitable activities by activity type

| | 2020-21 | | | 2019-20 | | |
|---------------------------|----------------|---------------|----------------|----------------|---------------|----------------|
| | Direct | Support | Total | Direct | Support | Total |
| | Costs | Costs | Costs | Costs | Costs | Costs |
| | £ | £ | £ | £ | £ | £ |
| Education | 16,346 | 2,973 | 19,319 | 13,808 | 2,123 | 15,931 |
| Social Inclusion | 48,129 | 8,753 | 56,882 | 93,875 | 14,434 | 108,309 |
| Recreation and Leisure | 17,254 | 3,137 | 20,391 | 11,737 | 1,804 | 13,541 |
| Garden Sales and Services | 39,192 | 7,157 | 46,299 | 18,639 | 2,867 | 21,506 |
| | 120,871 | 22,020 | 142,891 | 138,059 | 21,228 | 159,287 |

Note 1: All support costs have been allocated on a percentage basis according to estimated use of staff time.

Note 2: Product sales and gardening services were either provided by, or benefited, users of the Charity, so costs are recognised as costs of charitable activities.

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5. Analysis of Support Costs

| | Garden | | | | | Garden | | | | |
|-------------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|
| | | Social | Recreation | Sales & | Total | | Social | Recreation | Sales & | Total |
| | Education | Inclusion | & Leisure | Services | 2020-21 | Education | Inclusion | & Leisure | Services | 2019-20 |
| | £ | £ | £ | | £ | £ | £ | £ | £ | £ |
| Mgt & Admin Staff | 721 | 2,123 | 761 | 1,735 | 5,340 | 534 | 3,631 | 454 | 721 | 5,340 |
| Premises | 1,335 | 3,930 | 1,409 | 3,214 | 9,888 | 999 | 6,790 | 849 | 1,348 | 9,986 |
| Cleaning | 548 | 1,613 | 578 | 1,319 | 4,059 | 154 | 1,049 | 131 | 209 | 1,543 |
| Depreciation | 154 | 452 | 162 | 370 | 1,137 | 78 | 530 | 66 | 105 | 779 |
| Insurance | 215 | 635 | 227 | 519 | 1,596 | 358 | 2,434 | 304 | 484 | 3,580 |
| | 2,973 | 8,753 | 3,137 | 7,157 | 22,020 | 2,123 | 14,434 | 1,804 | 2,867 | 21,228 |

6. Staff costs

| Total staff costs were as follows: | 2020-21 | 2019-20 |
|------------------------------------|---------------|----------------|
| | £ | £ |
| Wages and salaries | 86,330 | 91,160 |
| Employer's national insurance | 1,167 | 3,484 |
| Pensions | 5,898 | 5,450 |
| | 93,395 | 100,094 |

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | 2020-21 | 2019-20 |
|--|----------|----------|
| Engaged in charitable activities | 2 | 2 |
| Engaged in administration and management | 1 | 1 |
| | 3 | 3 |

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No employee received remuneration of more than £60,000 during the year (2019-20: Nil).

7. Trustee remuneration & related party transactions

None of the trustees have been paid any remuneration or received any other benefits or expenses during the year or the previous year. No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year or the previous year.

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8. Tangible fixed assets

| | Furniture & Fixtures | Office Equipment | Plant | Motor Vehicle | Total |
|----------------------------------|-------------------------|---------------------|--------|------------------|--------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2020 | 9,634 | 3,241 | 18,702 | 8,016 | 39,593 |
| Additions | - | 760 | - | - | 760 |
| At 31 March 2021 | 9,634 | 4,001 | 18,702 | 8,016 | 40,353 |
| Depreciation | | | | | |
| At 1 April 2020 | 5,905 | 2,676 | 17,071 | 8,016 | 33,668 |
| Depreciation charge for the year | 560 | 170 | 407 | - | 1,137 |
| At 31 March 2021 | 6,465 | 2,846 | 17,478 | 8,016 | 34,806 |
| Net book value | | | | | |
| At 31 March 2021 | 3,170 | 1,155 | 1,224 | - | 5,549 |
| At 31 March 2020 | 3,729 | 565 | 1,631 | - | 5,925 |

9. Stock

| | 31/03/21 | 31/03/20 |
|-----------------|----------|----------|
| | £ | £ |
| Plants for sale | 2,200 | 1,991 |

10. Creditors: Amounts falling due within 1 year

| | |
|----------|----------|
| 31/03/21 | 31/03/21 |
|----------|----------|

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| | £ | £ |
|-------------------------|---------------|---------------|
| Trade creditors | 1,895 | 2,630 |
| Deferred income: | | |
| Groundwork | 4,634 | - |
| Sun Babies | 7,565 | 5,000 |
| City & Hackney Together | 3,000 | - |
| Learning Trust | | 3,537 |
| Tax and NICs | 5,181 | 3,164 |
| Other liabilities | 1,133 | 1,133 |
| | <hr/> | <hr/> |
| | 23,408 | 15,464 |

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11. Summary of Fund Movements

| | 31/03/20 | Income | Expenditure | Transfers | 31/03/21 |
|---------------------------|---------------|---------------|----------------|-----------|---------------|
| | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | |
| Tesco Fixed Assets | 1,919 | - | 1,919 | - | - |
| Other restricted funds | 396 | - | 396 | - | - |
| Sunbabies | - | 4000 | 4000 | - | - |
| Learning Trust | - | 8,842 | 8,842 | - | - |
| Connect Hackney | 2,676 | - | 2,676 | - | - |
| Bailey Thomas | - | 10,000 | 10,000 | - | - |
| Mercers Trust | 27 | - | 27 | - | - |
| Total | 5,018 | 22,842 | 27,860 | - | - |
| | - | | | | |
| Unrestricted Funds | 63,119 | 76,721 | 115,031 | - | 24,809 |
| | 68,137 | 99,563 | 142,891 | 0 | 24,809 |

12. Analysis of net assets between funds

| At 31 March 2021: | Tangible | Net Current | |
|--------------------|--------------|---------------|---------------|
| | Fixed Assets | Assets | Total |
| | £ | £ | £ |
| Restricted funds | - | - | - |
| Unrestricted funds | 5,548 | 19,261 | 24,809 |
| | 5,548 | 19,261 | 24,809 |

13. Corporation tax

The Charity is provisionally exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

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14. Company limited by guarantee

St Mary's Secret Garden Limited, 50 Pearson Street, London E2 8EL is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.