

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 2022**

**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 2022**

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 2022.

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 2021 to March 2022

### Year's Overview

Looking back at 2021 for this annual review – everything seemed so long ago! The world, the country and Hackney continued to be affected by Covid-19 and the variety of safety restrictions which we needed to comply with. Consequently, the year was a difficult and uncertain time for our community and us.

We still had a variety of lockdown measures that restricted the services we were able to provide, so we had to be very careful and risk assess our abilities to deliver our services in the safest way possible.

St. Mary's Secret Garden continued to be seen as a safe, secure outdoor venue that ensured we were able to provide services that promoted social inclusion and that reached out to the most disabled and disadvantaged in Hackney and neighbouring boroughs.

We continued to have a skilled and dedicated staff team, wonderful volunteers and our Trustee board that continued to work hard to overcome unforeseen obstacles that come our way.

We were lucky that many of our funders and partner organisations continued their support and some funding continued to come in, although this was not at the usual level for the majority of this year.

We continued to see a rise in maintenance and running costs of our aging Portakabin and storage areas in the garden. 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 endeavour.

We continue to work in partnership with other voluntary and statutory organisations – combining expertise to improve the health and wellbeing of our local community.

Our 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 80% 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 these findings to attract external funding to use for the benefit of our community. The opportunities that St Mary's Secret Garden offers to reduce isolation and loneliness throughout our community; 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' 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 2021-22** 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.

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- 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.
- Continue our mission to improve our environment in Hackney and City of London through our greening and environmental initiatives.

In addition, we continued to:

- Plan and Explore Capital fundraising initiatives to enable a new wellbeing hub with which to widen and improve our services.

## How we work to meet our charitable objectives

### 1. Education by providing training and learning opportunities

#### **The Garden School** (<https://www.the-garden.org.uk/>)

We continued to provide work experience opportunities for the students of The Garden School who have autism and learning disabilities. Last year we had one class attending and this year we began welcoming two classes. So we now see up to 28 children and young people aged 12-14 years of age gaining skills and confidence with us.

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

We have been working with Misgav for around five years now, providing opportunities for 8 -12 women with learning disabilities from the Charedi community. Together we work towards improving their mental and physical wellbeing. We look towards developing their sessions with us throughout the coming years.

#### **Secret Garden Honey Bees and Pollinator Initiatives**

We continue to work in partnership to deliver learning and skills development opportunities to young people – particularly young people who have barriers to learning. This partnership involves:

- Honey bees and pollinators!
- Mark Patterson (<https://www.apicultural.co.uk/>), a fountain of knowledge on bees, pollinators and biodiversity
- Our Corporate partners: **Nomura** (<https://www.nomura.com/>), **Lewis Silkin LLP** (<https://www.lewis-silkin.com/>) and the **London Stock Exchange** (<https://www.londonstockexchange.com/>). Their support provides mentoring for young people, corporate wellbeing volunteering days, well-maintained beehives and honey! Our partnership with **Nomura** also involves maintaining their rather special **green roof** – which we maintain with some of our volunteers and young people (<https://www.nomuraholdings.com/sdgs/article/008/>)
- A match-funding sponsor – in February 2022 we gained support from **The Broadgate Community Fund**. We thank them for their support and look forward to delivering a successful project for them.

#### **Festive Wreath making workshops**

We provided our community with our accessible and sustainable annual wreath-making workshop, where 12 happy people went away with beautiful wreaths to adorn their doors. Thanks to Antoinette our in-house florist and Andy, one of our volunteers who supports spreading good cheer with the mulled wine and mince pies.

We also provide an annual wreath-making workshop for the workers at Nomura, where over 24 people made sustainably sourced wreaths – thanks to Mark Patterson for hosting that event each year.

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

#### **Wellbeing Day Services**

These are our day care placements that are purchased by clients, their carers or adult care services - through commissioning, using personal independence payments or personal health budgets.

Welcoming people with learning disabilities, autism, recovering from acquired head injuries or living with long-term physical or mental ill health.

Our services this year were still under some Covid-19 restrictions initially but we gradually returned to business as usual.

Up to 12 people come regularly each week, they make friends, get physically active and see their role as maintaining the garden for all to enjoy.

#### **Collaborative Working**

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

We continue to work to support the groups of Tavistock and Portman with a green space to enhance their therapy sessions. We provide horticultural therapy interventions based around food growing as part of their sessions. We are delighted that this work was able to return to face-to-face sessions in the garden this year.

Up to 24 people with long-term conditions are beneficiaries – many of whom are from Turkish and Kurdish heritage.

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

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

We continued to provide these Friday outreach horticultural sessions at their base on King Henry's Walk – this drop-in allows members to pop in and develop their garden into a food growing and therapeutic place to enjoy. 6-10 participants are attending each week and thank our sessional worker Liam Shannon for delivering an excellent service that is in its second year.

##### **Continued with our work with The Covid Messenger Grant**

Continuing our work, on behalf of **Public Health Hackney**, ensuring our beneficiaries and volunteers were able to think and talk about how the Covid19 pandemic affected them.

##### **Nature's Good Moves: Feb 2022**

We were so pleased to be successful in applying and gaining commissioning from **Public Health Hackney** to provide innovative facilitated peer support opportunities to local residents that were experiencing issues such as long-term health conditions, long Covid and Bereavement at the start of 2022. This also has given us a chance to work with **Social Action for Health** again. Planning has started and we will be monitoring the benefits that beneficiaries report.

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## **3. Social Inclusion by providing opportunities for all in the community to use the garden facilities**

### **Volunteering**

With the support of a generous donation, we have been able to continue providing supported volunteering sessions for people with mild support needs and those wanting to improve their wellbeing through nature contact and horticultural therapy.

These inclusive sessions are well attended (10-14 people) and are well received by them. From feedback, we know that they:

- Enjoy the friendliness and inclusivity of the group
- Meeting new people
- Love learning new skills
- Getting outdoors and the physical exercise
- Love supporting St Mary's Secret Garden

We are working together to look at finding continuation funding that will include suggestions such as weekend open days and specific courses on horticultural techniques.

### **Akwaaba Sundays (<https://akwaaba.org.uk/>)**

We were proud to be able to offer a temporary new home for Akwaaba and its members for some of 2022. It was overwhelming to see the work of Akwaaba to support the needs of the community of migrants, refugees and asylum seekers. Hot meals, learning ICT and English as well as reducing loneliness and signposting to help. It was so needed especially in the early part of the year and well over 100 people every Sunday received support from Akwaaba. Akwaaba has now found a new home at Stoke Newington Secondary School, where they continue their valuable work.

### **The Garden Social**

We thank Charles Hayward Foundation for continuing to support our weekly Garden Social for people older than 40 with learning disabilities and autism. This group is co-produced and participants plan and enjoy trips to other gardens, farms and events. Socialising, cups of tea and bird feeding and watching are an absolute necessity. 5-10 individuals are regular attendees.

### **Older People's Media Group**

We were able to provide a weekly opportunity for this group to take over the garden as a safe outdoor space for their activities. All over the garden during the summer, there were acoustic music sessions, podcasting, tea and general socialising. This was a drop in session and often you would find over 30 people enjoying being outdoors and with others.

### **Dementia and Disabled Friendly Tea Parties**

The safe space that St Mary's Secret Garden provided enabled us to host two tea parties for people with dementia or with disabilities – and their friends. Enabling them to have a great opportunity to socialise, enjoy live acoustic music and dance!

## **Other Garden activities in 2021-22**

Developing a new website and referral portal – we are working on this, although it is taking a bit longer than we thought it would do. However, we are trying to involve everyone in the rebrand that includes a new St Mary's Secret Garden logo. Work continues.

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**Open Garden Squares Weekend** (<https://londongardenstrust.org/ogsw/>) remained 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.

**An unusual donation:** Sometimes donation offers happen very quickly. We had a weekend to decide if we wanted a new attraction to the garden; that was briefly down in Shoreditch for people to enjoy a bit of Forest Bathing or as they say in Japan 'shinrin-yoku' – allowing people to de-stress, observe and enjoy being calm. (<https://london-post.co.uk/thejoyofplants-co-uk-set-to-open-the-houseplant-hideout-in-shoreditch-a-unique-and-immersive-experience-to-banish-the-winter-blues/> ). We know it in the garden as the 'obelisk' and came with a wonderful range of houseplants to adorn it. Within the garden it has become a little like marmite – you either love it or hate it! However, it does attract attention and is beautifully made and a new small space to escape to.

**A touching donation:** Connie, a relative of Mr & Mrs Dowdell, contacted us – they lived in the garden when it was terraced housing many years ago. Mr & Mrs Dowdell would reminisce about the love they had for that area and always wanted to return. Mr & Mrs Dowdell have both passed on but their family members have donated a memorial bench, which is in place in roughly the spot where their house was.

## **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 bio-diverse space that is accessible and for all to enjoy.

**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 desktop based competition and for the 8<sup>th</sup> year in a row - we achieved our award.

**London in Bloom** 'It's Your Neighbourhood' competition (<https://londoninbloom.co.uk/>) 2021. This was also a desktop version but we were still 'Thriving'.

**Silent Space** (<https://silentspace.org.uk/>) a part of our garden remains a designated Silent Space area, where you can switch off all your phones and gadgets, unwind, feel your blood pressure drop and listen to nature.

## **Ways to support the garden**

- Donate via Local Giving (<https://localgiving.org/charity/secretgarden/>) & AmazonSmile. This has been a particularly 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, and have fantastic peat free compost at a fraction of the cost you can locally.
- 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 them the charity and garden would not be able to continue the work it does.



# **ST MARY'S SECRET GARDEN LIMITED**

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## **Some 'Thank you's'**

Thanks to all the staff members, sessional staff, volunteers and participants for all their work and commitment to the garden. You are all outstanding and make the garden the unique place that it is.

Thank you to our funders, donors and supporters throughout this year – without you we could not support our community as well as we do.

The Trustees for their support, advice and commitment especially through the difficult times over this last year.

Paula K. Yassine  
CEO  
St Mary's Secret Garden

## **Financial review**

There was a surplus for the year of £54,451 (2021: £43,328 deficit).

As at 31 March 2022, the Charity's total funds were £79,260 (2021: £24,809). Of this total, £71,295 (2021: £19,261) comprised funds in the form of net current assets.

Income for the year was £210,171 (2021: £99,563) and expenditure £155,720 (2021 £142,891), with a net increase in funds of £54,451 (2021 decrease: £43,328).

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.

The 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 a cash shortage in the future it should, where possible, maintain cash reserves equivalent to at least three months of average operational expenditure. This position was more than achieved at 31 March 2022 when net current assets were £71,295, equivalent to almost six months of average operation expenditure, but this was due in part to the timing of grant receipts which took place in the last quarter of the financial year. The Trustees are very aware of the need to maintain adequate cash reserves and keep the position under constant review.

## **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.

# ST MARY'S SECRET GARDEN LIMITED

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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

## 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) – appointed 28 September 2016

Aoife Greaney – resigned 1 August 2022

Sarah Gurney - appointed 27 September 2021

Malgorzata Jaouadi - appointed 28 September 2021

Catherine Jones - appointed 28 September 2021

Ashraf Khan – resigned 16 September 2022

George Knight – resigned 27 September 2021

Andrew Seow – appointed 24 July 2020

Oliver Smithson - appointed 27 September 2021

Pamela Vera – resigned 21 June 2021

Sarah Willis – resigned 27 September 2021

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**Key Personnel**

Chief Executive Officer	Paula Yassine
Finance Officers	Howard Lane – retired 31 October 2021
	Tariq Alam – retired 31 December 2022
	Sheelagh Williams – appointed 6 December 2022

Independent Examiner	Donna Cullen FCCA
	Better Space
	127 Farringdon Road
	London EC1R 3DA

Bankers	Cooperative Bank
	1 Islington High Street
	London N1 9TR

**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 January 2023

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## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

### Independent examiner's report to the Trustees of St Mary's Secret Garden ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Donna Cullen FCCA

Date: 29 January 2023

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**Statement of Financial Activities**  
**For the year ended 31 March 2022**

		2021-22			2020-21		
		Unre- stricted Funds	Restricted Funds	Total Funds	Unre- stricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Income from:</b>							
<b>Donations and Grants</b>	<b>2</b>	39,439	43,951	83,390	26,345	-	26,345
<b>Charitable Activities</b>	<b>3</b>	105,556	21,225	126,781	50,376	22,842	73,218
		<b>144,995</b>	<b>65,176</b>	<b>210,171</b>	<b>76,721</b>	<b>22,842</b>	<b>99,563</b>
<b>Expenditure on:</b>							
<b>Charitable Activities</b>	<b>4 – 7</b>	107,429	48,291	155,720	115,031	27,860	142,891
		<b>107,429</b>	<b>48,291</b>	<b>155,720</b>	<b>115,031</b>	<b>27,860</b>	<b>142,891</b>
<b>Net income/expenditure</b>		<b>37,566</b>	<b>16,885</b>	<b>54,451</b>	<b>-38,310</b>	<b>-5,018</b>	<b>-43,328</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		24,809	-	24,809	63,119	5,018	68,137
<b>Total funds carried forward</b>		<b>62,375</b>	<b>16,885</b>	<b>79,260</b>	<b>24,809</b>	<b>-</b>	<b>24,809</b>

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**Balance Sheet as at 31 March 2022**

Company registration number 5987612 (England and Wales)

		31/03/22	31/03/21
	Notes	£	£
<b>Fixed Assets:</b>			
Tangible Assets	8	7,965	5,548
<b>Current Assets:</b>			
Stock	9	2,200	2,200
Debtors		13,735	5,731
Prepayments		2,407	2,023
Accrued Income		-	5,333
Cash at bank and in hand		61,029	27,382
<b>Total Current Assets</b>		79,371	42,669
<b>Liabilities:</b>			
Creditors: Amounts falling due within 1 year	10	-8,076	-23,408
Net current assets/(liabilities)		71,295	19,261
<b>Net Assets</b>		79,260	24,809
<b>Funds of the Charity:</b>	11 – 13		
Restricted Income Funds		16,885	-
Unrestricted Funds		62,375	24,809
<b>Total Charity Funds</b>		79,260	24,809

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For the year ending 31 March 2022 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.

The notes on pages 16 to 20 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 27 January 2023

and signed on its behalf by



Richard Bull (Chair)

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## **Notes to the financial statements for the year ended 31 March 2022**

### **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.

#### **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.



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- 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 6).

**2. Donations**

	2021-22			2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
<b>Donations</b>	22,629	-	22,629	15,629	-	15,629
<b>Grants</b>	16,810	43,951	60,761	10,716	-	10,716
	<b>39,439</b>	<b>43,951</b>	<b>83,390</b>	<b>26,345</b>	<b>Nil</b>	<b>26,345</b>

Grants include £nil received from HMRC's Coronavirus Job Retention Scheme (2021: £8,216)

**3. Income from Charitable Activities**

	2021-22			2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Learning Trust	-	-	-	-	8,842	8,842
Bailey Thomas	-	-	-	-	10,000	10,000
Sunbabies	-	21,225	21,225	-	4,000	4,000
Client Fees	84,029	-	84,029	24,199	-	24,199
Product Sales	4,030	-	4,030	19,074	-	19,074
Gardening Services	5,332	-	5,332	1,890	-	1,890
Outreach	12,165	-	12,165	5,212	-	5,212
	<b>105,556</b>	<b>21,225</b>	<b>126,781</b>	<b>50,376</b>	<b>22,842</b>	<b>73,218</b>

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

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**4. Costs of charitable activities by activity type**

	2021-22			2020-21		
	Direct	Support	Total	Direct	Support	Total
	Costs	Costs	Costs	Costs	Costs	Costs
	£	£	£	£	£	£
Education	17,239	3,786	21,025	16,346	2,973	19,319
Social Inclusion	50,753	11,146	61,899	48,129	8,753	56,882
Recreation and Leisure	18,190	3,994	22,184	17,254	3,137	20,391
Garden Sales and Services	41,499	9,113	50,612	39,192	7,157	46,299
	<b>127,681</b>	<b>28,039</b>	<b>155,720</b>	<b>120,871</b>	<b>22,020</b>	<b>142,891</b>

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.

**5. Analysis of Support Costs**

	Garden					Garden				
	Social	Recreation	Sales &	Total		Social	Recreation	Sales &	Total	
	Education	Inclusion	& Leisure	Services	2021-22	Education	Inclusion	& Leisure	Services	2020-21
	£	£	£	£	£	£	£	£	£	£
<b>Mgt &amp; Admin Staff</b>	928	2,732	979	2,234	6,873	721	2,123	761	1,735	5,340
<b>Premises</b>	1,304	3,841	1,376	3,140	9,661	1,335	3,930	1,409	3,214	9,888
<b>Cleaning</b>	536	1,579	566	1,291	3,972	548	1,613	578	1,319	4,059
<b>Depreciation</b>	314	923	331	755	2,323	154	452	162	370	1,137
<b>Insurance</b>	703	2,071	742	1,693	5,210	215	635	227	519	1,596
	<b>3,785</b>	<b>11,146</b>	<b>3,994</b>	<b>9,113</b>	<b>28,039</b>	<b>2,973</b>	<b>8,753</b>	<b>3,137</b>	<b>7,157</b>	<b>22,020</b>

**6. Staff costs**

Total staff costs were as follows:

	2021-22	2020-21
	£	£
Wages and salaries	84,200	86,330
Employer's national insurance	2,717	1,167
Pensions	6,304	5,898
	<b>93,221</b>	<b>93,395</b>

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

	2021-22	2020-21
Engaged in charitable activities	2	2
Engaged in administration and management	1	1
	<b>3</b>	<b>3</b>

No employee received remuneration of more than £60,000 during the year (2020-21: Nil).

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**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.

**8. Tangible fixed assets**

	<b>Furniture &amp; Fixtures £</b>	<b>Office Equipment £</b>	<b>Plant £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 April 2021	9,634	4,001	18,702	8,016	40,353
Additions	-	200	4,541	-	4,741
At 31 March 2022	9,634	4,201	23,243	8,016	45,094
<b>Depreciation</b>					
At 1 April 2021	6,465	2,846	17,478	8,016	34,806
Depreciation charge for the year	476	406	1,441	-	2,323
At 31 March 2022	6,941	3,252	18,919	8,016	37,129
<b>Net book value</b>					
At 31 March 2022	<b>2,693</b>	<b>949</b>	<b>4,324</b>	<b>-</b>	<b>7,965</b>
At 31 March 2021	3,170	1,155	1,224	-	5,549

**9. Stock**

	<b>31/03/22 £</b>	<b>31/03/21 £</b>
Plants for sale	2,200	2,200

**10. Creditors: Amounts  
falling due within 1 year**

	<b>31/03/22 £</b>	<b>31/03/21 £</b>
Trade creditors	5,760	1,895
Deferred income:		
Groundwork	-	4,634
Sun Babies	-	7,565
City & Hackney Together	-	3,000
Learning Trust		
Tax and NICs	2,316	5,181
Other liabilities	-	1,133
	<b>8,076</b>	<b>23,408</b>

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**11. Summary of Fund Movements**

	31/03/21	Income	Expenditure	Transfers	31/03/22
	£	£	£	£	£
<b>Restricted Funds</b>					
Sunbabies	-	21,225	15,461	-	5,764
Groundworks	-	6,951	5,063	-	1,888
Our covid Project	-	3,000	3,000	-	-
Hackney Giving	-	7,000	5,099	-	1,901
Awards for All	-	10,000	7,284	-	2,716
Edward Gosling	-	10,000	7,285	-	2,715
Public Health Hackney	-	7,000	5,099	-	1,901
<b>Total</b>	-	<b>65,176</b>	<b>48,291</b>	-	<b>16,885</b>
	-				
<b>Unrestricted Funds</b>	24,809	144,995	107,429	-	62,375
	<b>24,809</b>	<b>210,171</b>	<b>155,720</b>	-	<b>79,260</b>

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

At 31 March 2022:	<b>Tangible</b>	<b>Net Current</b>	
	<b>Fixed Assets</b>	<b>Assets</b>	<b>Total</b>
	£	£	£
Restricted funds	-	16,885	16,885
Unrestricted funds	7,965	54,410	62,375
	<b>7,965</b>	<b>71,295</b>	<b>79,260</b>

**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.

**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.