

# BETH CHATTO EDUCATION TRUST

England & Wales · Charity number 1162486

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [09295519](#)

**Registered** 2015-07-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Beth Chatto Education Trust  
Beth Chatto Gardens  
Clacton Road  
Elmstead  
Colchester  
CO7 7DB

**Phone** 01206 822007

**Email** [julia@bethchatto.co.uk](mailto:julia@bethchatto.co.uk)

**Website** [www.bethchatto.co.uk](http://www.bethchatto.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION OF THE PUBLIC SPECIFICALLY IN THE SUBJECTS OF HORTICULTURE, CONSERVATION, WILDLIFE, ENVIRONMENTAL SCIENCE AND THE PRESERVATION OF THE NATURAL ENVIRONMENT IN SUCH WAYS AS THE TRUSTEES SEE FIT, INCLUDING BY: A) PROVISION OF EDUCATION COURSES, WORKSHOPS AND EXPERIENCES B) AWARDING INDIVIDUAL GRANTS AND MAINTENANCE ALLOWANCES TO THOSE FURTHERING THE CORE VALUES OF THIS CHARITY.

**Activities:** Education, Inspiration and Enjoyment for all through Plants and Gardens. Courses, workshops and events in the subjects of horticulture, ecology, sustainability, wildlife and conservation. RHS qualifications, garden design, photography and art. School visits and Forest Schools. Garden activity programme for children and families. Community initiatives. Partnerships. Awarding student grant support.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Essex
- Norfolk
- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£212,651	£224,626	-	-
2023-12-31	£85,612	£124,220	-	-
2022-12-31	£259,246	£237,097	-	-
2021-12-31	£49,680	£77,664	-	-
2020-12-31	£39,714	£51,949	-	-

## Trustees

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Name	Role	Appointed
<b>JULIA MARY BOULTON</b>	Chair	2014-11-04
CHRISTINE EVE SOPHIA south		2020-06-12
Caroline May Taylor		2025-11-07
MARY ELIZABETH MARSHALL		2015-04-22
Sheila Das		2025-11-07

**BETH CHATTO EDUCATION TRUST**

England & Wales - Charity number 1162486

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# Accounts

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**REGISTERED COMPANY NUMBER: 09295519 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1162486**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Beth Chatto Education Trust

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Beth Chatto Education Trust

Contents of the Financial Statements  
for the Year Ended 31 December 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Summary of the objects of the charity as set out in its governing document:

'The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by:

- a) provision of education courses, workshops and experiences
- b) awarding individual grants and maintenance allowances to those furthering the core values of this charity.'

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section

the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):

" Adult courses in horticulture, teaching and garden photography

" Children's holiday courses/workshops in horticulture, wildlife and the environment " School visits covering horticulture, wildlife and environmental science.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Summary of the main achievements of the charity during the year:

" Adult education programme continued with courses based in subjects of horticulture, wildlife, ecology and the environment, theoretical / practical, including creative, artistic and wellbeing elements. Courses ran over a range of 1 & 2 days, monthly, 12 weeks, 30 week and 2 year courses. Included annual repeats such as Seasonal Practical Gardening, Design Your Own Garden, Propagation and regular leisure courses. New additions included a 2 day Focus on Border Design, printing with plant dyes and moth trapping. We reintroduced Christmas courses again post covid.

" As a registered centre RHS exam sittings occurred in February and June. The first cohort of the new RHS syllabus began in September.

" The new Introductory Horticulture Certificate (accessible, tiered award to enable achievement and confidence building at a basic level) was piloted across the 3 planned groups. The Market Field special school cohort all passed and funding was secured to deliver this again in '23. We continued to support the community Jaywick group, continued to work with those taking it in the MIND group and secured a new pilot in December with YES (local Youth Enquiry Service).

" We facilitated a regular work experience placement at the garden for one of the young people from the Market Field IHC.

" Family garden events continued in school holidays with different formats to cater for different niches of family need. Numbers began to build back towards pre covid levels.

" School visits. GAPS PROJECT (Garden Access Project for Schools). Achieved funding to run GAPS2 in '22. Providing 6 fully funded trips, including travel, for schools identified as in need of support. This project round was again a great success, we will seek funding for GAPS 3 for '23. 19 additional self-funding schools booked making this the busiest year for schools so far.

" Our 4th Annual Lecture with new patron Adam Frost, postponed for 2 years due to covid, occurred and was a great success and fundraiser.

" The second Beth Chatto Symposium ran with a famous cast of speakers from the horticultural world. A fundraising and profile collaboration between the Beth Chatto Gardens and Education Trust, the profits of which are donated to the trust.

" Futures in MIND partnership - as their flagship RTN site (recovery through nature) we continued the fortnightly practical conservation sessions that began in 2020. The project continues to be very successful welcoming a range of regular and new service users in various stages of their recovery. Their management impact on the Wild Garden is clear, the habitat and teaching space is much improved. We hosted another wellbeing day for staff under the FIM umbrella sharing exercises, techniques and strengthening partnership.

" Introduced an Artist in Residence programme aiming to encourage diverse artistic interpretations of Beth Chatto Gardens and give artists a platform.

" Supported a local NHS supported living house with their outside space and donated plants. Supported a local school with their wildlife garden and donated plants as part of National Green Day. Designed a multi-sensory garden for Essex Wildlife Trust.

" Partnered with Essex Gardens Trust to support a creative writing competition as part of Essex book festival.

" Attended Colchester Eco Festival and Manningtree earth festival with stands on sustainability.

" Delivered talks to local groups in subjects of horticulture and Beth Chatto Gardens.

" Updated DBS checks. Training: Mental Health First Aider and First Aid updates.

Beth Chatto Education Trust

Report of the Trustees  
for the Year Ended 31 December 2024

**FINANCIAL REVIEW**

**Reserves policy**

General reserves only.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09295519 (England and Wales)

**Registered Charity number**

1162486

**Registered office**

**Trustees**

Mrs J M Boulton  
Dr C N C Horwood Barwise  
Mrs M E Marshall  
Miss C E S South

**Independent Examiner**

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs J M Boulton - Trustee

Independent Examiner's Report to the Trustees of  
Beth Chatto Education Trust

**Independent examiner's report to the trustees of Beth Chatto Education Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company 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 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.

Goody Chartered Accountants & Tax Advisors

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Date: .....

Beth Chatto Education Trust

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,719	-	5,719	5,089
<b>Charitable activities</b>					
Course fees		201,757	-	201,757	78,163
Other income		-	5,175	5,175	2,360
<b>Total</b>		<u>207,476</u>	<u>5,175</u>	<u>212,651</u>	<u>85,612</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Course fees		<u>219,451</u>	<u>5,175</u>	<u>224,626</u>	<u>124,220</u>
<b>NET INCOME/(EXPENDITURE)</b>		(11,975)	-	(11,975)	(38,608)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,926	-	16,926	55,534
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,951</u></u>	<u><u>-</u></u>	<u><u>4,951</u></u>	<u><u>16,926</u></u>

The notes form part of these financial statements

Beth Chatto Education Trust

Balance Sheet

31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,373	-	6,373	6,501
<b>CURRENT ASSETS</b>					
Debtors	7	3,941	-	3,941	-
Cash at bank		3,729	-	3,729	47,657
		<u>7,670</u>	-	<u>7,670</u>	<u>47,657</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(9,092)	-	(9,092)	(37,232)
<b>NET CURRENT ASSETS</b>		<u>(1,422)</u>	-	<u>(1,422)</u>	<u>10,425</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,951	-	4,951	16,926
<b>NET ASSETS</b>		<u>4,951</u>	-	<u>4,951</u>	<u>16,926</u>
<b>FUNDS</b>	9				
Unrestricted funds				4,951	16,926
<b>TOTAL FUNDS</b>				<u>4,951</u>	<u>16,926</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Beth Chatto Education Trust

Balance Sheet - continued

31 December 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
J M Boulton - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	128	169
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

The trustee, Miss C E S South, is a course tutor and therefore invoices the Trust for her services.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**4. STAFF COSTS**

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

	31.12.24	31.12.23
Management and administration	2	3
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,089	-	5,089
<b>Charitable activities</b>			
Course fees	78,163	-	78,163
Other income	-	2,360	2,360
<b>Total</b>	<u>83,252</u>	<u>2,360</u>	<u>85,612</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Course fees	<u>121,860</u>	<u>2,360</u>	<u>124,220</u>
<b>NET INCOME/(EXPENDITURE)</b>	(38,608)	-	(38,608)

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	55,534	-	55,534
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,926</u>	<u>-</u>	<u>16,926</u>

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	6,316	2,638	8,954
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2024	-	2,453	2,453
Charge for year	-	128	128
	<hr/>	<hr/>	<hr/>
At 31 December 2024	-	2,581	2,581
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2024	6,316	57	6,373
	<hr/>	<hr/>	<hr/>
At 31 December 2023	6,316	185	6,501
	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade debtors	3,941	-
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade creditors	-	3,137
Other creditors	8,192	33,555
Accrued expenses	900	540
	<u>9,092</u>	<u>37,232</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	16,926	(11,975)	4,951
	<u>16,926</u>	<u>(11,975)</u>	<u>4,951</u>
<b>TOTAL FUNDS</b>	<u>16,926</u>	<u>(11,975)</u>	<u>4,951</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	207,476	(219,451)	(11,975)
<b>Restricted funds</b>			
Restricted fund	5,175	(5,175)	-
	<u>212,651</u>	<u>(224,626)</u>	<u>(11,975)</u>
<b>TOTAL FUNDS</b>	<u>212,651</u>	<u>(224,626)</u>	<u>(11,975)</u>

**Comparatives for movement in funds**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	55,534	(38,608)	16,926
	<u>55,534</u>	<u>(38,608)</u>	<u>16,926</u>
<b>TOTAL FUNDS</b>	<u>55,534</u>	<u>(38,608)</u>	<u>16,926</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,252	(121,860)	(38,608)
<b>Restricted funds</b>			
Restricted fund	2,360	(2,360)	-
<b>TOTAL FUNDS</b>	<u>85,612</u>	<u>(124,220)</u>	<u>(38,608)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	55,534	(50,583)	4,951
<b>TOTAL FUNDS</b>	<u>55,534</u>	<u>(50,583)</u>	<u>4,951</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	290,728	(341,311)	(50,583)
<b>Restricted funds</b>			
Restricted fund	7,535	(7,535)	-
<b>TOTAL FUNDS</b>	<u>298,263</u>	<u>(348,846)</u>	<u>(50,583)</u>

**10. RELATED PARTY DISCLOSURES**

The trustee, Miss C E S South, is a course tutor and therefore invoices the Trust for her services.

The charity pays The Beth Chatto Gardens Limited for rent and other services.

Beth Chatto Education Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,719	5,089
<b>Charitable activities</b>		
Course fees	81,643	71,971
Sundry sales	5,203	6,192
Symposium income	114,911	-
	<hr/>	<hr/>
	201,757	78,163
<b>Other income</b>		
Grants	5,175	2,360
	<hr/>	<hr/>
<b>Total incoming resources</b>	212,651	85,612
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	14,742	62,497
Pensions	275	1,780
Direct costs	138,045	13,850
Tutor fees	24,400	14,682
Postage and stationery	1,336	456
Advertising	7,415	3,290
Sundries	2,318	2,748
Travel and subsistence	59	485
	<hr/>	<hr/>
	188,590	99,788
<b>Support costs</b>		
<b>Management</b>		
Insurance	-	858
<b>Finance</b>		
Bank charges	2,620	-
Depreciation of tangible fixed assets	128	169
	<hr/>	<hr/>
	2,748	169
<b>Governance costs</b>		
Rent	32,028	22,505
Accountancy and legal fees	1,260	900
	<hr/>	<hr/>
	33,288	23,405

This page does not form part of the statutory financial statements

Beth Chatto Education Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Total resources expended	<u>224,626</u>	<u>124,220</u>
<b>Net expenditure</b>	<u><u>(11,975)</u></u>	<u><u>(38,608)</u></u>

This page does not form part of the statutory financial statements

**BETH CHATTO EDUCATION TRUST**

England & Wales - Charity number 1162486

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# Accounts

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**REGISTERED COMPANY NUMBER: 09295519 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1162486**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Beth Chatto Education Trust

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
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CO7 7EA

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for the Year Ended 31 December 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Summary of the objects of the charity as set out in its governing document:

"The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by: a) provision of education courses, workshops and experiences b) awarding individual grants and maintenance allowances to those furthering the core values of this charity."

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):

- " Adult courses in horticulture, teaching and garden photography
- " Children's holiday courses/workshops in horticulture, wildlife and the environment
- " School visits covering horticulture, wildlife and environmental science

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Summary of the main achievements of the charity during the year:

Adult education programme continued with courses based in subjects of horticulture, wildlife, ecology and the environment, theoretical / practical, including creative, artistic and wellbeing elements.

Courses ran over a range of 1 & 2 days, monthly, 12 weeks, 30 week and 2 year courses. Included annual repeats such as Seasonal Practical Gardening, Design Your Own Garden, Propagation and regular leisure courses. We have included the 2 day Focus on Border Design.

We have continued to offer art related activities such as printing with plant dyes and felt picture making.

Our onsite ecologist has run several Marvelous Moths and Butterfly tours enhanced with overnight moth trapping.

" As a registered centre RHS exam sittings occurred in February and June.

We continued to support the community Jaywick group, continued to work with the MIND group and Phoenix futures.

" We facilitated a regular work experience placement at the garden for one of the young people from the Market Field IHC.

" School visits. GAPS PROJECT (Garden Access Project for Schools). Achieved funding to run GAPS2 in '23.

Providing selected fully funded trips, including travel, for schools identified as in need of support. This project round was again a great success, we will seek funding for GAPS 3 for '24. In 2023 we had visits from over 26 school classes. An increase of 7 from 2022

" Our 5th Annual Lecture with patron Carol Klien took place and was well attended, bringing in funds for the Trust.

" Futures in MIND partnership - as their flagship RTN site (recovery through nature) we continued the fortnightly practical conservation sessions that began in 2020. The project continues to be very successful welcoming a range of regular and new service users in various stages of their recovery. Their management impact on the Wild Garden is clear, the habitat and teaching space is much improved. We hosted another wellbeing day for staff under the FIM umbrella sharing exercises, techniques and strengthening partnership.

" Carried out an Artist in Residence programme aiming to encourage diverse artistic interpretations of Beth Chatto Gardens and give artists a platform.

We visited the local primary school to run a class on Plants and how they work.

## **FINANCIAL REVIEW**

### **Reserves policy**

General reserves only.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Beth Chatto Education Trust

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09295519 (England and Wales)

**Registered Charity number**

1162486

**Registered office**

**Trustees**

Mrs J M Boulton  
Dr C N C Horwood Barwise  
Mrs M E Marshall  
Miss C E S South

**Independent Examiner**

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on 12 September 2024 and signed on its behalf by:

Mrs J M Boulton - Trustee

**Independent examiner's report to the trustees of Beth Chatto Education Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company 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 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.

Goody Chartered Accountants & Tax Advisors

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

12 September 2024

Beth Chatto Education Trust

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,089	-	5,089	5,834
<b>Charitable activities</b>					
Course fees		78,163	-	78,163	246,077
Other income		-	2,360	2,360	7,335
<b>Total</b>		<u>83,252</u>	<u>2,360</u>	<u>85,612</u>	<u>259,246</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Course fees		121,860	2,360	124,220	212,721
Other		-	-	-	24,376
<b>Total</b>		<u>121,860</u>	<u>2,360</u>	<u>124,220</u>	<u>237,097</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,608)	-	(38,608)	22,149
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		55,534	-	55,534	33,385
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>16,926</u></u>	<u><u>-</u></u>	<u><u>16,926</u></u>	<u><u>55,534</u></u>

The notes form part of these financial statements

Beth Chatto Education Trust

Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,501	-	6,501	6,670
<b>CURRENT ASSETS</b>					
Cash at bank		47,657	-	47,657	91,709
<b>CREDITORS</b>					
Amounts falling due within one year	7	(37,232)	-	(37,232)	(42,845)
<b>NET CURRENT ASSETS</b>		<u>10,425</u>	<u>-</u>	<u>10,425</u>	<u>48,864</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,926</u>	<u>-</u>	<u>16,926</u>	<u>55,534</u>
<b>NET ASSETS</b>		<u>16,926</u>	<u>-</u>	<u>16,926</u>	<u>55,534</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>16,926</u>	<u>55,534</u>
<b>TOTAL FUNDS</b>				<u>16,926</u>	<u>55,534</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 September 2024 and were signed on its behalf by:

J M Boulton - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	169	200
	<u>169</u>	<u>200</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

The trustee, Miss C E S South, is a course tutor and therefore invoices the Trust for her services.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**4. STAFF COSTS**

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

	31.12.23	31.12.22
Management and administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,834	-	5,834
<b>Charitable activities</b>			
Course fees	246,077	-	246,077
Other income	7,335	-	7,335
<b>Total</b>	<u>259,246</u>	<u>-</u>	<u>259,246</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Course fees	212,721	-	212,721
Other	24,376	-	24,376
<b>Total</b>	<u>237,097</u>	<u>-</u>	<u>237,097</u>
<b>NET INCOME</b>	22,149	-	22,149
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	33,385	-	33,385
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>55,534</u>	<u>-</u>	<u>55,534</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	6,316	2,638	8,954
<b>DEPRECIATION</b>			
At 1 January 2023	-	2,284	2,284
Charge for year	-	169	169
At 31 December 2023	-	2,453	2,453
<b>NET BOOK VALUE</b>			
At 31 December 2023	6,316	185	6,501
At 31 December 2022	6,316	354	6,670

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Trade creditors	2,330	4,920
Social security and other taxes	525	-
Other creditors	33,837	37,385
Accrued expenses	540	540
	<u>37,232</u>	<u>42,845</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	55,534	(38,608)	16,926
<b>TOTAL FUNDS</b>	<u>55,534</u>	<u>(38,608)</u>	<u>16,926</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,252	(121,860)	(38,608)
<b>Restricted funds</b>			
Restricted fund	2,360	(2,360)	-
<b>TOTAL FUNDS</b>	<u>85,612</u>	<u>(124,220)</u>	<u>(38,608)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

## 8. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	33,385	22,149	55,534
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,385</u>	<u>22,149</u>	<u>55,534</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,246	(237,097)	22,149
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>259,246</u>	<u>(237,097)</u>	<u>22,149</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	33,385	(16,459)	16,926
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,385</u>	<u>(16,459)</u>	<u>16,926</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	342,498	(358,957)	(16,459)
<b>Restricted funds</b>			
Restricted fund	2,360	(2,360)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>344,858</u>	<u>(361,317)</u>	<u>(16,459)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,089	5,834
<b>Charitable activities</b>		
Course fees	71,971	226,967
Sundry sales	6,192	19,110
	<hr/> 78,163	<hr/> 246,077
<b>Other income</b>		
Grants	2,360	7,335
	<hr/> 85,612	<hr/> 259,246
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	60,137	61,853
Pensions	1,780	1,856
Direct costs	16,210	131,785
Tutor fees	14,682	8,800
Postage and stationery	456	413
Advertising	3,290	3,000
Sundries	2,748	2,964
Travel and subsistence	485	212
	<hr/> 99,788	<hr/> 210,883
<b>Support costs</b>		
<b>Management</b>		
Insurance	858	858
<b>Finance</b>		
Depreciation of tangible fixed assets	169	200
<b>Governance costs</b>		
Rent	22,505	24,376
Accountancy and legal fees	900	780
	<hr/> 23,405	<hr/> 25,156
Total resources expended	<hr/> 124,220	<hr/> 237,097
<b>Net (expenditure)/income</b>	<hr/> <hr/> (38,608)	<hr/> <hr/> 22,149

**BETH CHATTO EDUCATION TRUST**

England & Wales - Charity number 1162486

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# Accounts

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**REGISTERED COMPANY NUMBER: 09295519 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1162486**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
Beth Chatto Education Trust

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Contents of the Financial Statements  
for the Year Ended 31 December 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Summary of the objects of the charity as set out in its governing document:

"The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by:  
a) provision of education courses, workshops and experiences b) awarding individual grants and maintenance allowances to those furthering the core values of this charity.'

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):

- " Adult courses in horticulture, teaching and garden photography
- " Children's holiday courses/workshops in horticulture, wildlife and the environment
- " School visits covering horticulture, wildlife and environmental science

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Summary of the main achievements of the charity during the year:

" Adult education programme continued with courses based in subjects of horticulture, wildlife, ecology and the environment, theoretical / practical, including creative, artistic and wellbeing elements. Courses ran over a range of 1 & 2 days, monthly, 12 weeks, 30 week and 2 year courses. Included annual repeats such as Seasonal Practical Gardening, Design Your Own Garden, Propagation and regular leisure courses. New additions included a 2 day Focus on Border Design, printing with plant dyes and moth trapping. We reintroduced Christmas courses again post covid.

" As a registered centre RHS exam sittings occurred in February and June. The first cohort of the new RHS syllabus began in September.

" The new Introductory Horticulture Certificate (accessible, tiered award to enable achievement and confidence building at a basic level) was piloted across the 3 planned groups. The Market Field special school cohort all passed and funding was secured to deliver this again in '23. We continued to support the community Jaywick group, continued to work with those taking it in the MIND group and secured a new pilot in December with YES (local Youth Enquiry Service).

" We facilitated a regular work experience placement at the garden for one of the young people from the Market Field IHC.

" Family garden events continued in school holidays with different formats to cater for different niches of family need. Numbers began to build back towards pre covid levels.

" School visits. GAPS PROJECT (Garden Access Project for Schools). Achieved funding to run GAPS2 in '22. Providing 6 fully funded trips, including travel, for schools identified as in need of support. This project round was again a great success, we will seek funding for GAPS 3 for '23. 19 additional self-funding schools booked making this the busiest year for schools so far.

" Our 4th Annual Lecture with new patron Adam Frost, postponed for 2 years due to covid, occurred and was a great success and fundraiser.

" The second Beth Chatto Symposium ran with a famous cast of speakers from the horticultural world. A fundraising and profile collaboration between the Beth Chatto Gardens and Education Trust, the profits of which are donated to the trust.

" Futures in MIND partnership - as their flagship RTN site (recovery through nature) we continued the fortnightly practical conservation sessions that began in 2020. The project continues to be very successful welcoming a range of regular and new service users in various stages of their recovery. Their management impact on the Wild Garden is clear, the habitat and teaching space is much improved. We hosted another wellbeing day for staff under the FIM umbrella sharing exercises, techniques and strengthening partnership.

" Introduced an Artist in Residence programme aiming to encourage diverse artistic interpretations of Beth Chatto Gardens and give artists a platform.

" Supported a local NHS supported living house with their outside space and donated plants. Supported a local school with their wildlife garden and donated plants as part of National Green Day. Designed a multi-sensory garden for Essex Wildlife Trust.

" Partnered with Essex Gardens Trust to support a creative writing competition as part of Essex book festival.

" Attended Colchester Eco Festival and Manningtree earth festival with stands on sustainability.

" Delivered talks to local groups in subjects of horticulture and Beth Chatto Gardens.

" Updated DBS checks. Training: Mental Health First Aider and First Aid updates.

## **FINANCIAL REVIEW**

### **Reserves policy**

General reserves only.

Beth Chatto Education Trust

Report of the Trustees  
for the Year Ended 31 December 2022

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

09295519 (England and Wales)

### **Registered Charity number**

1162486

### **Registered office**

The Beth Chatto Gardens Ltd Clacton Road  
Elmstead Market  
Colchester  
Essex  
CO7 7DB

### **Trustees**

Mrs J M Boulton  
Dr C N C Horwood Barwise  
Mrs M E Marshall  
Miss C E S South  
D M Ward (resigned 19.10.22)

### **Independent Examiner**

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on 20 September 2023 and signed on its behalf by:

Mrs J M Boulton - Trustee

**Independent examiner's report to the trustees of Beth Chatto Education Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company 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 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.

Goody Chartered Accountants & Tax Advisors  
FCA  
Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

20 September 2023

Beth Chatto Education Trust

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,834	-	5,834	5,533
<b>Charitable activities</b>					
Course fees		246,077	-	246,077	36,653
Other income		7,335	-	7,335	7,494
<b>Total</b>		<u>259,246</u>	<u>-</u>	<u>259,246</u>	<u>49,680</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Course fees		212,721	-	212,721	77,664
Other		24,376	-	24,376	-
<b>Total</b>		<u>237,097</u>	<u>-</u>	<u>237,097</u>	<u>77,664</u>
<b>NET INCOME/(EXPENDITURE)</b>		22,149	-	22,149	(27,984)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		33,385	-	33,385	61,369
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,534</u></u>	<u><u>-</u></u>	<u><u>55,534</u></u>	<u><u>33,385</u></u>

Beth Chatto Education Trust

Balance Sheet

31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,670	-	6,670	6,870
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	16,032
Cash at bank		91,709	-	91,709	37,514
		<u>91,709</u>	<u>-</u>	<u>91,709</u>	<u>53,546</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(42,845)	-	(42,845)	(27,031)
		<u>48,864</u>	<u>-</u>	<u>48,864</u>	<u>26,515</u>
<b>NET CURRENT ASSETS</b>					
		<u>55,534</u>	<u>-</u>	<u>55,534</u>	<u>33,385</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>55,534</u>	<u>-</u>	<u>55,534</u>	<u>33,385</u>
<b>NET ASSETS</b>		<u>55,534</u>	<u>-</u>	<u>55,534</u>	<u>33,385</u>
<b>FUNDS</b>	9				
Unrestricted funds				55,534	33,385
<b>TOTAL FUNDS</b>				<u>55,534</u>	<u>33,385</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 and were signed on its behalf by:

J M Boulton - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	200	403
	<u>200</u>	<u>403</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The trustee, Miss C E S South, is a course tutor and therefore invoices the Trust for her services.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. STAFF COSTS**

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

	31.12.22	31.12.21
Management and administration	3	2
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,533	-	5,533
<b>Charitable activities</b>			
Course fees	36,653	-	36,653
Other income	3,949	3,545	7,494
<b>Total</b>	<u>46,135</u>	<u>3,545</u>	<u>49,680</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Course fees	74,119	3,545	77,664
<b>NET INCOME/(EXPENDITURE)</b>	(27,984)	-	(27,984)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	61,369	-	61,369
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>33,385</u>	<u>-</u>	<u>33,385</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	6,316	2,638	8,954
<b>DEPRECIATION</b>			
At 1 January 2022	-	2,084	2,084
Charge for year	-	200	200
At 31 December 2022	-	2,284	2,284
<b>NET BOOK VALUE</b>			
At 31 December 2022	6,316	354	6,670
At 31 December 2021	6,316	554	6,870

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	-	16,032

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	4,920	855
Other creditors	37,385	25,281
Accrued expenses	540	895
	42,845	27,031

## 9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	33,385	22,149	55,534
<b>TOTAL FUNDS</b>	33,385	22,149	55,534

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	259,246	(237,097)	22,149
<b>TOTAL FUNDS</b>	259,246	(237,097)	22,149

## 9. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	61,369	(27,984)	33,385
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,369</u>	<u>(27,984)</u>	<u>33,385</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,135	(74,119)	(27,984)
<b>Restricted funds</b>			
Restricted fund	3,545	(3,545)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>49,680</u>	<u>(77,664)</u>	<u>(27,984)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	61,369	(5,835)	55,534
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,369</u>	<u>(5,835)</u>	<u>55,534</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	305,381	(311,216)	(5,835)
<b>Restricted funds</b>			
Restricted fund	3,545	(3,545)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>308,926</u>	<u>(314,761)</u>	<u>(5,835)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,834	1,506
Gift aid	-	4,027
	<hr/>	<hr/>
	5,834	5,533
<b>Charitable activities</b>		
Course fees	226,967	32,717
Sundry sales	19,110	3,936
	<hr/>	<hr/>
	246,077	36,653
<b>Other income</b>		
Grants	7,335	7,494
	<hr/>	<hr/>
<b>Total incoming resources</b>	259,246	49,680
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	62,711	39,420
Pensions	1,856	1,180
Direct costs	131,785	18,177
Tutor fees	8,800	15,128
Postage and stationery	413	543
Advertising	3,000	128
Sundries	2,964	744
Travel and subsistence	212	673
	<hr/>	<hr/>
	211,741	75,993
<b>Support costs</b>		
<b>Management</b>		
Insurance	-	668
<b>Finance</b>		
Depreciation of tangible fixed assets	200	403
<b>Governance costs</b>		
Rent	24,376	-
Accountancy and legal fees	780	600
	<hr/>	<hr/>
	25,156	600
Total resources expended	<hr/>	<hr/>
	237,097	77,664
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	22,149	(27,984)

**BETH CHATTO EDUCATION TRUST**

England & Wales - Charity number 1162486

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# Accounts

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**REGISTERED COMPANY NUMBER: 09295519 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1162486**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Beth Chatto Education Trust

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Contents of the Financial Statements  
for the Year Ended 31 December 2021

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Detailed Statement of Financial Activities	11

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Summary of the objects of the charity as set out in its governing document:

"The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by: a) provision of education courses, workshops and experiences b) awarding individual grants and maintenance allowances to those furthering the core values of this charity."

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):

- " Adult courses in horticulture, teaching and garden photography
- " Children's holiday courses/workshops in horticulture, wildlife and the environment
- " School visits covering horticulture, wildlife and environmental science

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Summary of the main achievements of the charity during the year

" The adult education programme continued scaled down in a covid secure manner. Some continuation of Zoom/Teams, some onsite with reduced numbers and covid risk assessment. Courses based in subjects of horticulture, wildlife, ecology and the environment, theoretical and practical, including creative and artistic elements. Courses ran over a range of 1 & 2 days, monthly group, 8 weeks, 12 weeks, 30 week and 2 year courses. These included repeats such as the Seasonal Practical Gardening courses, 30-week Design Your Own Garden, Propagation and willow weaving days. New additions included the monthly Chatto Art Group, Gardening from Scratch and Garden Invertebrates.

" Planned for roll out in 2021, the RHS postponed the start of the new syllabus L2 & L3 courses to 2022. The February exam sitting (internal & external candidates) was postponed to June with the June sitting occurring in October.

" A new certificate in introductory horticulture was created to use in conjunction with our DIG4Jaywick garden project link and our own students. This certificate is primarily very accessible to all and is a tiered award to enable achievement and confidence building at a very basic level. This provides a way to assess students capability throughout and to facilitate progression for those that are able and keen to attempt it. Planned to pilot across 3 groups - the Jaywick community garden, our MIND group and a student group from our local special school.

" The family garden events continued in school holidays also scaled down in a covid secure manner. Continued to experiment with different formats to broaden provision and cater for different niches of family need. A local group continued their sponsorship contribution to the youth arts element and supported Green Art Academy for our older children.

" School visits. GAPS PROJECT - funding carried over from 2020 due to covid. 6 schools were awarded fully funded day trips full of outdoor learning (Essex Community Foundation). This project was a tremendous success, we will seek funding for GAPS 2 for 2022. 8 additional self-funding schools booked making this the busiest year for schools so far.

" MIND partnership - we are now their flagship RTN (recovery through nature) site. Fortnightly practical conservation sessions have occurred over the whole year with great success. The wild garden is vastly improved as a teaching space and habitat as a result of this. We are included in their regular publicity with filming, photographing and interviews. We hosted 2 wellbeing days for MIND staff - exercises, techniques, networking and strengthening partnership.

" A Creative Horticulturalist joined the staff team. Already a course tutor this role also leads developing community planting schemes/consultation, outreach talks/lectures, the 'Chatter & Natter' friendship group, event stands, garden tours and course and community project development. Projects so far- input on sustainable planting for housing development, designing a community garden in Jaywick, a local school garden and advising on sites in Colchester town.

" Applied for a licence from Immigration & Visas to sponsor overseas students for work experience.

" Sponsored signs for Colchester Biodiversity project in Wivenhoe 'Leave a space for Nature'.

" Fourth of our Annual lectures with Adam Frost, renowned TV presenter and gardener was postponed to 2022.

" Delivered talks to local groups in subjects of horticulture and Beth Chatto Gardens.

" Safeguarding and First Aid training updated. L2 course Understanding Autism completed.

Beth Chatto Education Trust

Report of the Trustees  
for the Year Ended 31 December 2021

## **FINANCIAL REVIEW**

### **Reserves policy**

General reserves only.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

09295519 (England and Wales)

### **Registered Charity number**

1162486

### **Registered office**

The Beth Chatto Gardens Ltd Clacton Road  
Elmstead Market  
Colchester  
Essex  
CO7 7DB

### **Trustees**

Mrs J M Boulton  
Dr C N C Horwood Barwise  
Mrs M E Marshall  
Miss C E S South  
D M Ward

### **Independent Examiner**

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on 26 September 2022 and signed on its behalf by:

Mrs J M Boulton - Trustee

**Independent examiner's report to the trustees of Beth Chatto Education Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company 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 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.

Goody Chartered Accountants & Tax Advisors  
FCA  
Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

26 September 2022

Beth Chatto Education Trust

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,533	-	5,533	1,216
<b>Charitable activities</b>					
Course fees		36,653	-	36,653	28,113
Other income		3,949	3,545	7,494	10,385
<b>Total</b>		<u>46,135</u>	<u>3,545</u>	<u>49,680</u>	<u>39,714</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Course fees		74,119	3,545	77,664	51,949
<b>NET INCOME/(EXPENDITURE)</b>		<u>(27,984)</u>	<u>-</u>	<u>(27,984)</u>	<u>(12,235)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>61,369</u>	<u>-</u>	<u>61,369</u>	<u>73,604</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>33,385</u></u>	<u><u>-</u></u>	<u><u>33,385</u></u>	<u><u>61,369</u></u>

Beth Chatto Education Trust

Balance Sheet

31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	6,870	-	6,870	7,273
<b>CURRENT ASSETS</b>					
Debtors	7	16,032	-	16,032	19,438
Cash at bank		37,514	-	37,514	44,357
		<u>53,546</u>	<u>-</u>	<u>53,546</u>	<u>63,795</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(27,031)	-	(27,031)	(9,699)
<b>NET CURRENT ASSETS</b>		<u>26,515</u>	<u>-</u>	<u>26,515</u>	<u>54,096</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,385</u>	<u>-</u>	<u>33,385</u>	<u>61,369</u>
<b>NET ASSETS</b>		<u>33,385</u>	<u>-</u>	<u>33,385</u>	<u>61,369</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>33,385</u>	<u>61,369</u>
<b>TOTAL FUNDS</b>				<u>33,385</u>	<u>61,369</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2022 and were signed on its behalf by:

J M Boulton - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	403	396
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**4. STAFF COSTS**

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

	31.12.21	31.12.20
Management and administration	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,216	-	1,216
<b>Charitable activities</b>			
Course fees	28,113	-	28,113
Other income	10,385	-	10,385
<b>Total</b>	<u>39,714</u>	<u>-</u>	<u>39,714</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Course fees	51,949	-	51,949
<b>NET INCOME/(EXPENDITURE)</b>	<u>(12,235)</u>	<u>-</u>	<u>(12,235)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	73,604	-	73,604
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>61,369</u>	<u>-</u>	<u>61,369</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	6,316	2,638	8,954
<b>DEPRECIATION</b>			
At 1 January 2021	-	1,681	1,681
Charge for year	-	403	403
At 31 December 2021	-	2,084	2,084
<b>NET BOOK VALUE</b>			
At 31 December 2021	6,316	554	6,870
At 31 December 2020	6,316	957	7,273

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other debtors	16,032	19,438

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Trade creditors	855	153
Other creditors	25,281	9,006
Accrued expenses	895	540
	27,031	9,699

**9. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	61,369	(27,984)	33,385
<b>TOTAL FUNDS</b>	61,369	(27,984)	33,385

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,135	(74,119)	(27,984)
<b>Restricted funds</b>			
Restricted fund	3,545	(3,545)	-
<b>TOTAL FUNDS</b>	<u>49,680</u>	<u>(77,664)</u>	<u>(27,984)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	73,604	(12,235)	61,369
<b>TOTAL FUNDS</b>	<u>73,604</u>	<u>(12,235)</u>	<u>61,369</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,714	(51,949)	(12,235)
<b>TOTAL FUNDS</b>	<u>39,714</u>	<u>(51,949)</u>	<u>(12,235)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	73,604	(40,219)	33,385
<b>TOTAL FUNDS</b>	<u>73,604</u>	<u>(40,219)</u>	<u>33,385</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,849	(126,068)	(40,219)
<b>Restricted funds</b>			
Restricted fund	3,545	(3,545)	-
<b>TOTAL FUNDS</b>	<u>89,394</u>	<u>(129,613)</u>	<u>(40,219)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,506	1,216
Gift aid	4,027	-
	<hr/>	<hr/>
	5,533	1,216
<b>Charitable activities</b>		
Course fees	32,717	24,485
Sundry sales	3,936	3,628
	<hr/>	<hr/>
	36,653	28,113
<b>Other income</b>		
Grants	7,494	10,385
	<hr/>	<hr/>
<b>Total incoming resources</b>	49,680	39,714
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	39,420	24,073
Pensions	1,180	610
Direct costs	18,177	4,918
Tutor fees	15,128	19,338
Postage and stationery	543	864
Advertising	128	68
Sundries	744	1,082
Travel and subsistence	673	-
	<hr/>	<hr/>
	75,993	50,953
<b>Support costs</b>		
<b>Management</b>		
Insurance	668	-
<b>Finance</b>		
Depreciation of tangible fixed assets	403	396
<b>Governance costs</b>		
Accountancy and legal fees	600	600
	<hr/>	<hr/>
Total resources expended	77,664	51,949
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(27,984)</u>	<u>(12,235)</u>

**BETH CHATTO EDUCATION TRUST**

England & Wales - Charity number 1162486

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# Accounts

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**REGISTERED COMPANY NUMBER: 09295519 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1162486**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Beth Chatto Education Trust

Howlett's Chartered Accountants  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Contents of the Financial Statements  
for the Year Ended 31 December 2020

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Summary of the objects of the charity as set out in its governing document:

"The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by:  
a) provision of education courses, workshops and experiences b) awarding individual grants and maintenance allowances to those furthering the core values of this charity.'

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):

- " Adult courses in horticulture, teaching and garden photography
- " Children's holiday courses/workshops in horticulture, wildlife and the environment
- " School visits covering horticulture, wildlife and environmental science

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Summary of the main achievements of the charity during the year

" A full programme of events was planned ranging from day workshops to extended 30 week and 2 year courses in subjects of horticulture, wildlife, ecology and the environment over a range of disciplines. This included the continuation of RHS level 2&3 and two 30-week courses from 2019. Following their success in 2019 the two new 12 & 8 week Seasonal Practical Gardening courses were repeated. 30-week Design Your Own Garden was also repeated. Other new additions included a Felt workshop, series of 4 seasonal art classes, a series of lectures on Women Gardeners, an invertebrate course, biodynamic gardening & healing herbs with WELEDA, botanical drawing, lecture with radio 4's Matthew Biggs, a fungi walk and new willow weaving variants.

" Programme of children's holiday Family Garden days, mornings and afternoons planned. Covering gardens and wildlife with lots of outdoor activity time, hands-on, take home projects and craft. 6 week Forest School Froglets for preschool children planned to continue. Continued sessions planned with partnerships 'Homestart' (community network supporting families with young children through challenging times) and 'Next Chapter' (supporting families coping with domestic abuse) with funded places on activities. Funding from The Arts Society for North East Essex (TASNEE) set to continue supporting 'Green Art Academy' (2019 pilot) to provide 3 seasonal art days for unaccompanied older children.

" Fourth of our Annual lectures planned. Speaker Adam Frost, renowned TV presenter and gardener.

" RHS exam sittings in February & June for internal and external candidates planned.

" RHS syllabus undergoing major overhaul this year with new syllabus being taught from September 2021. 2020 is the last teaching year of old syllabus. L2 and L3 students in their final year. Some L2 students are doing the qualification in one year as we teach 2 sessions a week with differing units.

" 10 school visits booked pre lockdown.

" We secured grant funding to offer free school visits to children from disadvantaged backgrounds who would otherwise not have access to trips for outdoor learning. (GAPS - Garden Access Project for Schools)

" 2 Dementia friendly events planned. Tour and lunch for Dementia Excursion & Art in the Gardens for Dementia.

" Planned continuation of evening talk delivery to local groups in horticulture, extending the practices and national reputation of Beth Chatto.

" Planned participation in annual Spring/Autumn/ Wildlife and Christmas Fairs at The Gardens. Raising awareness of the Trusts projects and courses, working with other charities, providing demonstrations and activities for children.

" Qualified as Level 3 Forest School Leader.

Activities achieved despite Covid restrictions

" Events which ran in January & February (pre 1st lockdown) included:

- A botanical pin art course.
- Snowdrop walks as part of the St. Helena Hospice snowdrop event.
- Family Forest skills morning.
- Felt Picture Art workshop for older accompanied children.

" One school visit in February.

" When lockdown occurred in March imminent courses and events were moved or cancelled and refunded. Throughout lockdown government advice was monitored and our administration assistant was unfurloughed periodically to deal with events and bookings.

" RHS Level 2 and 3 courses continued their course via ZOOM lessons and re-started their new term in September also by ZOOM.

" Feb RHS exams ran in February pre lockdown with June exams being postponed until September, the latter in lower numbers to achieve correct social distancing.

" Design Your Own Garden & Designing with Plants for Practical Gardeners 30-week courses also continued to teach remotely via ZOOM /Microsoft Teams.

" Spring Practical gardening course started but students had to be deferred to Autumn course.

" Staff returned in September. Continued activities in a covid secure manner including:

- Design your own Garden 30-week course started (new term -full)
- Autumn Practical Gardening 12-week course started. (Full)
- Delayed summer RHS exams ran for a week.
- September Art in the Garden day course.
- 2 Willow Weaving day courses.

" November lockdown saw remaining events for year cancelled or postponed.

Beth Chatto Education Trust

Report of the Trustees  
for the Year Ended 31 December 2020

" Our partnership with 'MIND'/'Phoenix Futures'/ 'Nature in MIND', developed into us becoming one of their 'Recovery through Nature' sites. In November fortnightly visits started to carry out practical conservation work in the wild garden as part of service users recovery programme. This was able to occur through the November lockdown as an essential therapeutic service/activity and was carried out in a covid secure manner. This continues and is very successful.

**FINANCIAL REVIEW**

**Reserves policy**

General reserves only.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09295519 (England and Wales)

**Registered Charity number**

1162486

**Registered office**

The Beth Chatto Gardens  
Clacton Road  
Elmstead Market  
Essex  
CO7 7DB

**Trustees**

Mrs J M Boulton  
Dr C N C Horwood Barwise (appointed 11.6.20)  
Mrs M E Marshall  
Miss C E S South (appointed 12.6.20)  
D M Ward

**Company Secretary**

**Independent Examiner**

Howlett's Chartered Accountants  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on 28 September 2021 and signed on its behalf by:

Mrs J M Boulton - Trustee

**Independent examiner's report to the trustees of Beth Chatto Education Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company 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 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.

Howletts Chartered Accountants  
Howlett's Chartered Accountants  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

28 September 2021

Beth Chatto Education Trust

Statement of Financial Activities  
for the Year Ended 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,216	10,056
<b>Charitable activities</b>			
Course fees		28,113	99,510
Other income		10,385	-
<b>Total</b>		<u>39,714</u>	<u>109,566</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Course fees		51,949	112,092
<b>NET INCOME/(EXPENDITURE)</b>		<u>(12,235)</u>	<u>(2,526)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		73,604	76,130
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>61,369</u></u>	<u><u>73,604</u></u>

Beth Chatto Education Trust

Balance Sheet

31 December 2020

		31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	7,273	1,353
<b>CURRENT ASSETS</b>			
Debtors	7	19,438	6,869
Cash at bank		44,357	67,703
		<u>63,795</u>	<u>74,572</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(9,699)	(2,321)
		<u>54,096</u>	<u>72,251</u>
<b>NET CURRENT ASSETS</b>			
		<u>61,369</u>	<u>73,604</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>61,369</u>	<u>73,604</u>
<b>NET ASSETS</b>		<u>61,369</u>	<u>73,604</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>61,369</u>	<u>73,604</u>
<b>TOTAL FUNDS</b>		<u>61,369</u>	<u>73,604</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2021 and were signed on its behalf by:

J M Boulton - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	396	396
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**4. STAFF COSTS**

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

	31.12.20	31.12.19
Management and administration	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,056
<b>Charitable activities</b>	
Course fees	99,510
<b>Total</b>	<u>109,566</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Course fees	112,092
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,526)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	76,130
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>73,604</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

## 6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2020	-	2,638	2,638
Additions	6,316	-	6,316
At 31 December 2020	6,316	2,638	8,954
<b>DEPRECIATION</b>			
At 1 January 2020	-	1,285	1,285
Charge for year	-	396	396
At 31 December 2020	-	1,681	1,681
<b>NET BOOK VALUE</b>			
At 31 December 2020	6,316	957	7,273
At 31 December 2019	-	1,353	1,353

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	19,438	6,869

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	153	1,772
Social security and other taxes	-	9
Other creditors	9,006	-
Accrued expenses	540	540
	9,699	2,321

## 9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	73,604	(12,235)	61,369
<b>TOTAL FUNDS</b>	73,604	(12,235)	61,369

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,714	(51,949)	(12,235)
<b>TOTAL FUNDS</b>	<u>39,714</u>	<u>(51,949)</u>	<u>(12,235)</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	76,130	(2,526)	73,604
<b>TOTAL FUNDS</b>	<u>76,130</u>	<u>(2,526)</u>	<u>73,604</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,566	(112,092)	(2,526)
<b>TOTAL FUNDS</b>	<u>109,566</u>	<u>(112,092)</u>	<u>(2,526)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	76,130	(14,761)	61,369
<b>TOTAL FUNDS</b>	<u>76,130</u>	<u>(14,761)</u>	<u>61,369</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,280	(164,041)	(14,761)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>149,280</u>	<u>(164,041)</u>	<u>(14,761)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

Beth Chatto Education Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,216	10,056
<b>Charitable activities</b>		
Course fees	24,485	91,076
Sundry sales	3,628	8,434
	<hr/>	<hr/>
	28,113	99,510
<b>Other income</b>		
Grants	10,385	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	39,714	109,566
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	24,073	25,447
Pensions	610	567
Direct costs	4,918	46,315
Training	-	5,155
Tutor fees	19,338	23,014
Exam fees	-	4,492
Postage and stationery	864	797
Advertising	68	2,950
Sundries	1,082	1,821
Travel and subsistence	-	37
	<hr/>	<hr/>
	50,953	110,595
<b>Support costs</b>		
<b>Finance</b>		
Depreciation of tangible fixed assets	396	396
<b>Governance costs</b>		
Bookkeeping	-	561
Accountancy and legal fees	600	540
	<hr/>	<hr/>
	600	1,101
	<hr/>	<hr/>
Total resources expended	51,949	112,092
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(12,235)</u>	<u>(2,526)</u>

This page does not form part of the statutory financial statements