

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

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.

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

The notes form part of these financial statements

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

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

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
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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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,056
Charitable activities	
Course fees	99,510
Total	<u>109,566</u>
EXPENDITURE ON	
Charitable activities	
Course fees	112,092
NET INCOME/(EXPENDITURE)	<u>(2,526)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	76,130
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 January 2020	-	2,638	2,638
Additions	6,316	-	6,316
	<hr/>	<hr/>	<hr/>
At 31 December 2020	6,316	2,638	8,954
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2020	-	1,285	1,285
Charge for year	-	396	396
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	1,681	1,681
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2020	6,316	957	7,273
	<hr/>	<hr/>	<hr/>
At 31 December 2019	-	1,353	1,353
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	19,438	6,869
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	9,699	2,321
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,714	(51,949)	(12,235)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	76,130	(2,526)	73,604
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	109,566	(112,092)	(2,526)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	76,130	(14,761)	61,369
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	149,280	(164,041)	(14,761)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	149,280	(164,041)	(14,761)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. RELATED PARTY DISCLOSURES

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

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

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,216	10,056
Charitable activities		
Course fees	24,485	91,076
Sundry sales	3,628	8,434
	<hr/> 28,113	<hr/> 99,510
Other income		
Grants	10,385	-
	<hr/> 39,714	<hr/> 109,566
EXPENDITURE		
Charitable activities		
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/> 50,953	<hr/> 110,595
Support costs		
Finance		
Depreciation of tangible fixed assets	396	396
Governance costs		
Bookkeeping	-	561
Accountancy and legal fees	600	540
	<hr/> 600	<hr/> 1,101
Total resources expended	<hr/> 51,949	<hr/> 112,092
Net expenditure	<hr/> <hr/> (12,235)	<hr/> <hr/> (2,526)