

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
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  
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Essex  
CO7 7EA

26 September 2022

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>		46,135	3,545	49,680	39,714
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Course fees		74,119	3,545	77,664	51,949
<b>NET INCOME/(EXPENDITURE)</b>		(27,984)	-	(27,984)	(12,235)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		61,369	-	61,369	73,604
<b>TOTAL FUNDS CARRIED FORWARD</b>		33,385	-	33,385	61,369

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
		<hr/> 53,546	<hr/> -	<hr/> 53,546	<hr/> 63,795
<b>CREDITORS</b>					
Amounts falling due within one year	8	(27,031)	-	(27,031)	(9,699)
<b>NET CURRENT ASSETS</b>		<hr/> 26,515	<hr/> -	<hr/> 26,515	<hr/> 54,096
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 33,385	<hr/> -	<hr/> 33,385	<hr/> 61,369
<b>NET ASSETS</b>		<hr/> 33,385	<hr/> -	<hr/> 33,385	<hr/> 61,369
<b>FUNDS</b>	9				
Unrestricted funds				33,385	61,369
<b>TOTAL FUNDS</b>				<hr/> 33,385	<hr/> 61,369

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
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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):

	31.12.21	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>	<u>73,604</u>	<u>-</u>	<u>73,604</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>61,369</u>	<u>-</u>	<u>61,369</u>

**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

**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/> 5,533	<hr/> 1,216
<b>Charitable activities</b>		
Course fees	32,717	24,485
Sundry sales	3,936	3,628
	<hr/> 36,653	<hr/> 28,113
<b>Other income</b>		
Grants	7,494	10,385
	<hr/> 49,680	<hr/> 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/> 75,993	<hr/> 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/> 77,664	<hr/> 51,949
Total resources expended		
	<hr/> 77,664	<hr/> 51,949
<b>Net expenditure</b>	<hr/> <hr/> (27,984)	<hr/> <hr/> (12,235)