

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
Elmstead Market
Colchester
Essex
CO7 7EA

Contents of the Financial Statements
for the Year Ended 31 December 2023

	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 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

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

Beth Chatto Education Trust

Balance Sheet

31 December 2023

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

- 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 12 September 2024 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):

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

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

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 January 2023 and 31 December 2023	6,316	2,638	8,954
DEPRECIATION			
At 1 January 2023	-	2,284	2,284
Charge for year	-	169	169
At 31 December 2023	-	2,453	2,453
NET BOOK VALUE			
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
	37,232	42,845

8. MOVEMENT IN FUNDS

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

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

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

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	33,385	22,149	55,534
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	259,246	(237,097)	22,149
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	33,385	(16,459)	16,926
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	342,498	(358,957)	(16,459)
Restricted funds			
Restricted fund	2,360	(2,360)	-
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,089	5,834
Charitable activities		
Course fees	71,971	226,967
Sundry sales	6,192	19,110
	<hr/>	<hr/>
	78,163	246,077
Other income		
Grants	2,360	7,335
	<hr/>	<hr/>
Total incoming resources	85,612	259,246
EXPENDITURE		
Charitable activities		
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/>	<hr/>
	99,788	210,883
Support costs		
Management		
Insurance	858	858
Finance		
Depreciation of tangible fixed assets	169	200
Governance costs		
Rent	22,505	24,376
Accountancy and legal fees	900	780
	<hr/>	<hr/>
	23,405	25,156
Total resources expended	<hr/>	<hr/>
	124,220	237,097
Net (expenditure)/income	<hr/>	<hr/>
	(38,608)	22,149