

WELLBEING AT GARON PARK

England & Wales · Charity number 1178841

Details

Other names WELLBEING@GARONPARK

Status Registered

Legal form CIO

Registered 2018-06-19

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

Contact

Address Cricket Pavilion
Garon Park
Southend On Sea
Essex
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Phone 07946855295

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Website www.wellbeingatgaronpark.com

Activities

Objects: TO ASSIST CHARITIES AND CHARITABLE BODIES WORKING FOR THE BENEFIT OF THE INHABITANTS OF THE BOROUGH OF SOUTHEND ON SEA AND SURROUNDING AREAS BY PROVIDING AND MAINTAINING SECURE AND PRIVATE FACILITIES:A) TO PROMOTE AND PROTECT THE GOOD PHYSICAL, MENTAL AND SENSORY HEALTH OF THE RESIDENTS; AND/ORB) FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION OF THOSE RESIDENTS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR HEALTH, INFIRMITY OR DISABLEMENT IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Wellbeing activities for the local community and residents

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£140,820	£64,390	-	-
2023-12-31	£35,042	£48,724	-	-
2022-12-31	£73,361	£165,892	-	-
2021-12-31	£242,549	£279,295	-	-
2020-12-31	£85,369	£18,297	-	-

Trustees

Name	Role	Appointed
Andrew Dennis Knight		2025-11-04
CLIVE RICHARD SHIRET		2017-10-01
Deborah Anne Garroway		2024-10-08
John James Burrage		2023-02-07
John Matthew Brewington		2026-02-03
TREVOR ALAN MARGERISON		2017-07-01

Accounts

WELLBEING AT GARON PARK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

WELLBEING AT GARON PARK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Shiret	
	TA Margerison	
	JJ Burrage	
	CJ Wyatt	
	A Priest	
Charity number	D A Garroway	(Appointed 8 th October 2024)
	1178841	
Principal address	Cricket Pavilion	
	Southend-On-Sea	
	Essex	
	SS2 4FA	
Independent examiner	KCA Accountants Limited	
	22 – 24 Elm Road	
	Leigh on sea	
	Essex	
	SS9 1SN	

WELLBEING AT GARON PARK

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WELLBEING AT GARON PARK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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

The charity's objects are to assist charities and Charitable bodies working for the benefit of the inhabitants of the borough of Southend on sea and surrounding areas by providing and maintaining secure and private facilities: A) to promote and protect the good physical, mental and sensory health of the residents, and/or B) for the recreation or other leisure time occupation of those residents who have need of such facilities by reason of their health, infirmity or disablement in the interests of social welfare and with the object of improving their conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

It WBGP endured a tough year in 2023 mainly brought about by pressure on funders to support cost of living issues rather than more traditional health and wellbeing matters that form the core of our delivery.

2024 saw a marked turn around in our fortunes, as we refocused our efforts and our community programmes and facilities continued to be appreciated by ever increasing numbers. In 2023 we welcomed around 26,000 people to our wellbeing activities and this grew in 2024 to 35,615, a 37% increase in attendees. 16% of all attendees were in the special ability category, 2% able ability and 82% were all ability with a roughly equal split of male and females and 70% of users were under 18.

Volunteering was the mainstay of our day to day operation and our "In 2 Volunteering" programme being the principle thrust of much of the "social prescribing" style work we undertook focused on the UK Social Prosperity Fund (UKSPF) where we finished our third round of funding.

Our business model saw a strengthening of ties with many local charity partners increasing their use of our services and our own Youth and Conservation focuses increasing in popularity.

Our multi award winning Youth Club consolidated its role with local youth and is playing a vital role in developing our strategy, including the formation of a Youth Council to ensure their voices are heard and have a place in the running of the park and the delivery of services going forward.

Garon Park is a local nature hot spot with conservation and rewilding at the core of everything we do in the Park. Our carbon, ecological and biodiversity footprints and how we monitor and control them (increase or decrease), play a major role in planning for the future. Our daily work in pursuit of increasing our biodiversity and lowering our carbon are beginning to attract more interest from the public and authorities as a way to help the community back into overall good health.

Consultation and data collection are at the heart of all of our programmes and we are developing the resources and skills to really make the difference and properly inform our future plans. We have developed a strategy for holding two events a year where we invite the local community as a whole to see our site up close while enjoying the activities and partner led entertainment. This year, together with a Christmas extravaganza and a Summer Fete, we had a fairy trail running for the 6 weeks of summer holidays, each of which attracted over 1500 visitors.

All of these things would not happen without the tireless attention of the Board, who volunteer their time continuously and are directly involved in the delivery of everything we do, so I thank each and every one for their commitment, time and skill in making the charity such a success.

We have a highly skilled workforce who also commit with skill, passion, energy and thought and I thank them on behalf of the Board.

WELLBEING AT GARON PARK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Garon Park CIC our site partners are totally supportive of our work and I would like to acknowledge the commitment of their resources and support which the Board of Directors always place at our disposal. WBGP are in the very fortunate position to also have a number of key supporters who continue to provide funding that allows us to follow our key strategies and here again a heartfelt thanks for all you contribute not only in money terms, but also support and interest shown for our work. In closing, 2024 has been a good year for the charity and we have achieved our continued goal of improving the mental and physical health and wellbeing of the local community while growing the ecological and biodiversity values of the site. The need in the community is enormous, but we are meeting challenges head on, at pace and with scale and we are excited about our prospects in 2025.

Financial review

The trustees report that a number of key developments have been achieved and the charity has seen financial growth.

The charity holds restricted funds for the purpose of continuing work on the Wellbeing Trail at Garon Park, the employment of key personnel as well as for the development of facilities such as a nature school, community garden and a community shed, as supported by the UK Men's Sheds Association.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C Shiret

TA Margerison

D A Garroway

(Appointed 8 October 2024)

JJ Burrage

CJ Wyatt

A Priest

The trustees' report was approved by the Board of Trustees.

C Shiret

Trustee

Dated: 6 August 2025

TA Margerison

Trustee

Dated: 6 August 2025

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WELLBEING AT GARON PARK

I report to the trustees on my examination of the financial statements of Wellbeing at Garon Park (the charity) for the year ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING AT GARON PARK

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 financial statements to be reached.

Keith Ashton
KCA Accountants Limited

22 – 24 Elm Road
Leigh on sea
Essex
SS9 1SN

Dated: 6 August 2025

WELLBEING AT GARON PARK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	67,919	72,901	140,820	11,439	23,603	35,042
Charitable activities	4	14,556	49,834	64,390	31,096	17,628	48,724
Net income/(expenditure)		53,363	23,067	76,430	(19,657)	5,975	(13,682)
Transfers between funds		10,374	(10,374)	-	1,616	(1,616)	-
Net movement in funds		63,737	12,693	76,430	(18,041)	4,359	(13,682)
Reconciliation of funds:							
Fund balances at 1 January 2024		(18,011)	39,881	21,870	30	35,522	35,552
Fund balances at 31 December 2024		45,726	52,574	98,300	(18,011)	39,881	21,870

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WELLBEING AT GARON PARK

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		52,574		21,308
Current assets					
Debtors	10	2,169		-	
Cash at bank and in hand		44,517		3,856	
		<u>46,686</u>		<u>3,856</u>	
Creditors: amounts falling due within one year	11	960		3,294	
		<u>960</u>		<u>3,294</u>	
Net current assets			45,726		562
Total assets less current liabilities			<u>98,300</u>		<u>21,870</u>
The funds of the charity					
Restricted income funds	12	52,574		39,881	
Unrestricted funds		45,726		(18,011)	
		<u>98,300</u>		<u>21,870</u>	

The financial statements were approved by the trustees on 6 August 2025

C Shiret
Trustee

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Wellbeing at Garon Park is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There had been an overspend on the support costs during the year, which has caused the unrestricted funds to go into deficit, however, the charity is able to meet its liabilities as they fall due and the trustees believe that the charity will be able to continue as a going concern for the next 12 months, particularly given in the year to 31 December 2024 unrestricted funds have been replenished, in the first 4 months of the year.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 20 years
Wellbeing Path	Straight line over 20 years or 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	67,919	-	67,919	11,439	-	11,439
Grants	-	72,901	72,901	-	23,603	23,603
	<u>67,919</u>	<u>72,901</u>	<u>140,820</u>	<u>11,439</u>	<u>23,603</u>	<u>35,042</u>

4 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Depreciation and impairment	12,734	3,934
UK Youth – Home Away from Home	4,485	-
Donation to Garon Park CIC	-	2,700
Youth ground work	7,000	6,223
Wellbeing path running costs	-	258
PCC Essex – Youth Support	14,320	-
Planting Plan costs	-	403
Other charitable expenditure	11,295	4,110
	<u>49,834</u>	<u>17,628</u>
Share of support and governance costs (see note 6)		
Support	13,468	29,802
Governance	1,088	1,294
	<u>64,390</u>	<u>48,724</u>
Analysis by fund		
Unrestricted funds	14,556	31,096
Restricted funds	49,834	17,628
	<u>64,390</u>	<u>48,724</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Bid writing	5,940	-	5,940	4,203	4,203
Administration costs	7,528	-	7,528	23,878	23,878
Printing postage and stationery	-	-	-	1,555	1,555
Computer costs	-	-	-	-	-
Rent	-	-	-	-	-
Professional fees	-	-	-	-	-
Consultancy	-	-	-	-	-
Site maintenance	-	-	-	166	166
Accountancy fees	-	1,088	1,088	-	1,294
	<u>13,468</u>	<u>1,088</u>	<u>14,556</u>	<u>29,802</u>	<u>31,096</u>
Analysed between Charitable activities	<u>13,468</u>	<u>1,088</u>	<u>14,556</u>	<u>29,802</u>	<u>31,096</u>

Governance costs includes payments to the accounts of £1,088 for independent examination fees.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Tangible fixed assets

	Plant and equipment £	Wellbeing Path £	Total £
Cost			
At 1 January 2024	67,100	13,054	80,154
At 31 December 2024	67,100	13,054	80,154
Depreciation and impairment			
At 1 January 2024	5,500	9,346	10,912
Depreciation charged in the year	10,124	2,610	3,934
At 31 December 2024	15,624	11,956	27,580
Carrying amount			
At 31 December 2024	51,476	1,098	52,574
At 31 December 2023	17,600	3,708	21,308

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Accounts receivable	2,169	-

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	2,000
Accruals and deferred income	960	1,294
	960	3,294

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
PCC Essex/High Sherrif/ECVYS	-	17,425	(17,395)	(30)	-
Men's Shed	16,925	-	(1,099)	-	15,826
Community Garden	3,852	-	(2,610)	(144)	1,098
Rosca/Norman Garon/Veolia	-	43,991	(8,800)	9	35,200
Community fridge	1,161	-	(225)	(486)	450
Sported foundation	593	-	-	(593)	-
Southend grant	960	-	-	(960)	-
UK Youth – Adventure away from home	-	4,485	(4,485)	-	-
FSJ	463	-	-	(463)	-
Southend Council CIB	7,300	-	(6,205)	(1,095)	-
SOS Community	4,000	-	(2,015)	(1,985)	-
Southend Education Trust	2,000	-	-	(2,000)	-
Sainsbury's Neighbourly	1,097	-	-	(1,097)	-
Essex Community Foundation	1,530	7,000	(7,000)	(1,530)	-
	<u>39,881</u>	<u>72,901</u>	<u>(49,834)</u>	<u>(10,374)</u>	<u>52,574</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Path	1,057	-	(258)	(799)	-
Men's Shed	18,024	-	(1,099)	-	16,925
Community Garden	5983	-	(2,131)	-	3,852
Essex Community Foundation	-	2,130	(600)	-	1,530
R.E. House Ltd	817	-	-	(817)	-
Sainsburys Neighbourly	-	1,500	(403)	-	1,097
Southend Education Trust	-	2,000	-	-	2,000
Community fridge	1,385	-	(224)	-	1,161
Sported foundation	593	-	-	-	593
Southend grant	1,440	-	(480)	-	960
FSJ	-	2,000	(1,537)	-	463
Southend Council CIB	-	11,973	(4,673)	-	7,300
SOS Community	-	4,000	-	-	4,000
Hivedome	6,223	-	(6,223)	-	-
	<u>35,522</u>	<u>23,603</u>	<u>(17,628)</u>	<u>(1,616)</u>	<u>39,881</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Restricted funds

(Continued)

Restricted funds are used for the following purposes:

Men's Shed - for the build of a shed, this was completed in 2019 the expenditure represents the annual depreciation.

PCC Essex – grant funding for specific youth projects centred on socialising and mentoring.

Rosca/Norman Garon Trust/Veolia – funding for the development of a children's playground area.

Community Garden - for the purposes of building and maintaining a community garden

Community Fridge - for the purpose of providing a food exchange for the community

Sported foundation - to purchase sports equipment

Southend grant - For the purchase of outdoor equipment this was purchased in 2021, the expenditure represents the annual depreciation

FSJ (Fowler Smith and Jones Trust) - funding for sports equipment, games and activity equipment

UK Youth Adventure away from home – Grant to provide underprivileged children access to green space and respite.

Southend Council CIB - for the purchase of IT infrastructure

SOS Community - to fund a transport programme to get users to and from the park

Southend Education Trust - to support the health and wellbeing of local people

Sainsbury's Neighbourly - to run a healthy eating and vegetable growing programme for children

Essex Community Foundation - to support the health and wellbeing of local people, enhance outdoor space and for the purchase of signage

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(18,011)	67,919	(14,556)	10,374	45,726
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	30	11,439	(31,096)	1,616	(18,011)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	-	52,574	52,574
Current assets/(liabilities)	45,726	-	45,726
	<u>45,726</u>	<u>52,574</u>	<u>98,298</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	21,308	21,308
Current assets/(liabilities)	(18,011)	18,573	562
	<u>(18,011)</u>	<u>39,881</u>	<u>21,870</u>

15 Related party transactions

The charity is working with Garon Park CIC & Garon Park Bar Ltd to deliver the Wellbeing Path and the Nature School and many of the grant funded projects. Wellbeing at Garon Park and Garon Park CIC have a Trustee/Director in common.

During the year the charity transferred total of £49,000 (2023: £27,290) for the development of the playground, youth ground work, events and other expenditure.

Accounts

Charity Registration No. 1178841

WELLBEING AT GARON PARK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

∴RickardLuckin

WELLBEING AT GARON PARK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Shiret	
	TA Margerison	
	JJ Burrage	(Appointed 7 February 2023)
	CJ Wyatt	
	A Priest	(Appointed 6 February 2024)
Charity number	1178841	
Principal address	Cricket Pavilion Southend-On-Sea Essex SS2 4FA	
Independent examiner	Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG	

WELLBEING AT GARON PARK

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WELLBEING AT GARON PARK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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

The charity's objects are to assist charities and Charitable bodies working for the benefit of the inhabitants of the borough of Southend on sea and surrounding areas by providing and maintaining secure and private facilities: A) to promote and protect the good physical, mental and sensory health of the residents, and/or B) for the recreation or other leisure time occupation of those residents who have need of such facilities by reason of their health, infirmity or disablement in the interests of social welfare and with the object of improving their conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

It has been a tough 12 months for the local community, but I'm pleased to report another year of progress at WBGP in pursuit of our aspiration to improve the mental and physical health and wellbeing of the local community. Continuing the progress we made in 2022/23, we were able to maintain and extend our interactions with partner organisations.

Our core physical facility, The Wellbeing Park, saw user numbers increase from around 21,500 in 2022/23 to in excess of 26,000 in 2023/24 (20% growth) as our activities helped people recover from the effects of the pandemic and our facilities enabled WBGP to play a positive role in the recovery of the local community.

Helping many local young people through the undoubted anxieties they face, as well as supporting the neurotypical and others with a range of neurodivergent conditions back into education with our partners EH4CP, has been extremely rewarding. We have also successfully partnered with ATF to support those young people who are at risk of offending. This has been highly successful with continued high attendance levels and positive outcomes which has highlighted that the programmes we are offering are of great value to the local community.

Our Coronation event was delivered free of charge, staffed by volunteers and was attended by nearly fifteen hundred local people. This has demonstrated the scale of our delivery potential. Our friendship meals provided happiness, content and camaraderie for Afghan, Ukrainian and many other refugees throughout the year.

Funding wise 2023/24 was really tough, as the big funders were inundated with requests for support in response to the national and local cost of living crisis, however we were successful with a number of smaller funding opportunities which allowed us to support smaller projects and activities at Garon Park. Importantly, were able to keep delivering In2Volunteering and In2Work programmes with the UK Shared Prosperity Funding (UKSPF), however, other opportunities were scarce.

The Trustees recognise that the income of the Charity is subject to fluctuation, particularly this year, given the difficult economic conditions already alluded to. We have been able to rely on our Landlord for cashflow support prior to Grant Funding arriving, and whilst this help would continue if it were necessary again in the future, we are committed to building reserves in coming years to ensure services to beneficiaries are maintained by Wellbeing. So in the year to 31 December 2023 there was an overspend on the unrestricted expenditure in excess of the income received in the year. As a result, unrestricted funds are currently in a negative balance of £18,011, although this has already been rectified in the current financial year with funding raised in the first 4 months in excess of £50,000.

WELLBEING AT GARON PARK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Following a successful pilot project, The Garon Park Youth Club has been a real success and we were awarded an Essex High Sheriffs Award, which recognised the achievements of Anna, our Youth Lead, and her team who deliver week in week out to our 350 registered members.

We are all excited for the year ahead as one of capacity building in the community and raising funds to provide more facilities which our surveys and consultations have highlighted as desperately needed.

Financial review

The trustees report that despite an undoubtedly challenging year due to the pandemic, a number of key developments have been achieved and the charity has seen financial growth.

The charity holds restricted funds for the purpose of continuing work on the Wellbeing Trail at Garon Park, the employment of key personnel as well as for the development of facilities such as a nature school, community garden and a community shed, as supported by the UK Men's Sheds Association.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C Shiret

TA Margerison

L Boulter

(Resigned 21 May 2023)

JJ Burrage

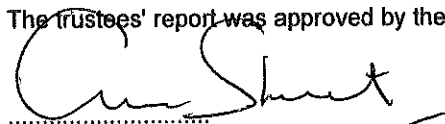
(Appointed 7 February 2023)

CJ Wyatt

A Priest

(Appointed 6 February 2024)

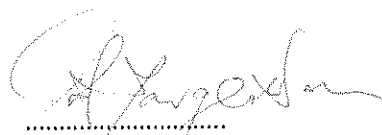
The trustees' report was approved by the Board of Trustees.



C Shiret

Trustee

Dated: 27/6/24



TA Margerison

Trustee

Dated: 27/6/24

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WELLBEING AT GARON PARK

I report to the trustees on my examination of the financial statements of Wellbeing at Garon Park (the charity) for the year ended 31 December 2023.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING AT GARON PARK

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 financial statements to be reached.



Janine Mansfield
Rickard Luckin Limited

1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

Dated: 6/8/24

WELLBEING AT GARON PARK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	11,439	23,603	35,042	11,402	61,959	73,361
Charitable activities	4	31,096	17,628	48,724	22,199	143,693	165,892
Net income/(expenditure)		(19,657)	5,975	(13,682)	(10,797)	(81,734)	(92,531)
Transfers between funds		1,616	(1,616)	-	4,998	(4,998)	-
Net movement in funds		(18,041)	4,359	(13,682)	(5,799)	(86,732)	(92,531)
Reconciliation of funds:							
Fund balances at 1 January 2023		30	35,522	35,552	5,829	122,254	128,083
Fund balances at 31 December 2023		(18,011)	39,881	21,870	30	35,522	35,552

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WELLBEING AT GARON PARK

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		21,308		25,242
Current assets					
Debtors	10	-		6,223	
Cash at bank and in hand		3,856		7,107	
		<u>3,856</u>		<u>13,330</u>	
Creditors: amounts falling due within one year	11	<u>3,294</u>		<u>3,020</u>	
Net current assets			562		10,310
Total assets less current liabilities			<u>21,870</u>		<u>35,552</u>
The funds of the charity					
Restricted income funds	12		39,881		35,522
Unrestricted funds			(18,011)		30
			<u>21,870</u>		<u>35,552</u>

The financial statements were approved by the trustees on 6/8/24

C Shiret
Trustee

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Wellbeing at Garon Park is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There had been an overspend on the support costs during the year, which has caused the unrestricted funds to go into deficit, however, the charity is able to meet its liabilities as they fall due and the trustees believe that the charity will be able to continue as a going concern for the next 12 months, particularly given in the year to 31 December 2024 unrestricted funds have been replenished, in the first 4 months of the year.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 20 years
Wellbeing Path	Straight line over 20 years or 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	11,439	-	11,439	11,402	61,959	73,361
Grants	-	23,603	23,603	-	-	-
	<u>11,439</u>	<u>23,603</u>	<u>35,042</u>	<u>11,402</u>	<u>61,959</u>	<u>73,361</u>

4 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Depreciation and impairment	3,934	3,935
Community health sessions	-	500
Donation to Garon Park CIC	2,700	-
Youth ground work	6,223	-
Wellbeing path running costs	258	65,447
Men's Shed costs	-	1,177
Planting Plan costs	403	593
Other charitable expenditure	4,110	16,425
	<u>17,628</u>	<u>88,077</u>
Share of support and governance costs (see note 6)		
Support	29,802	76,795
Governance	1,294	1,020
	<u>48,724</u>	<u>165,892</u>
Analysis by fund		
Unrestricted funds	31,096	22,199
Restricted funds	17,628	143,693
	<u>48,724</u>	<u>165,892</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Bid writing	4,203	-	4,203	16,949	16,949
Administration costs	23,878	-	23,878	32,015	32,015
Printing postage and stationery	1,555	-	1,555	1,852	1,852
Computer costs	-	-	-	1,408	1,408
Rent	-	-	-	6,060	6,060
Professional fees	-	-	-	9,000	9,000
Consultancy	-	-	-	6,962	6,962
Site maintenance	166	-	166	2,549	2,549
Accountancy fees	-	1,294	1,294	-	1,020
	<u>29,802</u>	<u>1,294</u>	<u>31,096</u>	<u>76,795</u>	<u>77,815</u>
Analysed between Charitable activities	<u>29,802</u>	<u>1,294</u>	<u>31,096</u>	<u>76,795</u>	<u>77,815</u>

Governance costs includes payments to the accounts of £1,294 for independent examination fees.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets

	Plant and equipment	Wellbeing Path	Total
	£	£	£
Cost			
At 1 January 2023	23,100	13,054	36,154
At 31 December 2023	23,100	13,054	36,154
Depreciation and impairment			
At 1 January 2023	4,177	6,735	10,912
Depreciation charged in the year	1,323	2,611	3,934
At 31 December 2023	5,500	9,346	14,846
Carrying amount			
At 31 December 2023	17,600	3,708	21,308
At 31 December 2022	18,923	6,319	25,242

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	6,223

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,000	2,000
Accruals and deferred income	1,294	1,020
	3,294	3,020

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Path	1,057	-	(258)	(799)	-
Mens Shed	18,024	-	(1,099)	-	16,925
Community Garden	5,983	-	(2,131)	-	3,852
R.E. House Ltd	817	-	-	(817)	-
Community fridge	1,385	-	(224)	-	1,161
Sported foundation	593	-	-	-	593
Southend grant	1,440	-	(480)	-	960
Hivedome	6,223	-	(6,223)	-	-
FSJ	-	2,000	(1,537)	-	463
Southend Council CIB	-	11,973	(4,673)	-	7,300
SOS Community	-	4,000	-	-	4,000
Southend Education Trust	-	2,000	-	-	2,000
Sainsbury's Neighbourly	-	1,500	(403)	-	1,097
Essex Community Foundation	-	2,130	(600)	-	1,530
	<u>35,522</u>	<u>23,603</u>	<u>(17,628)</u>	<u>(1,616)</u>	<u>39,881</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Path	752	23,904	(20,000)	(3,599)	1,057
Mens Shed	26,093	-	(2,276)	(5,793)	18,024
Community Garden	8,114	-	(2,131)	-	5,983
Nature School	(11,201)	-	-	11,201	-
R.E. House Ltd	1,410	-	(593)	-	817
Lottery - Wellbeing Path	82,138	4,643	(87,722)	941	-
Lottery - seating and surfacing	7,602	-	-	(7,602)	-
Community fridge	2,000	-	(615)	-	1,385
Sported foundation	3,426	500	(3,333)	-	593
Southend grant	1,920	-	(480)	-	1,440
Jubilee	-	7,912	(7,766)	(146)	-
St Edmunds	-	3,000	(3,000)	-	-
ROSCA	-	2,000	(2,000)	-	-
Hivedome	-	20,000	(13,777)	-	6,223
	<u>122,254</u>	<u>61,959</u>	<u>(143,693)</u>	<u>(4,998)</u>	<u>35,522</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds (Continued)

Restricted funds are used for the following purposes:

Path - developing and maintaining the outdoor area

Mens Shed - for the build of a shed, this was completed in 2019 the expenditure represents the annual depreciation.

Community Garden - for the purposes of building and maintaining a community garden

R.E. House Ltd - providing wellness classes

Community Fridge - for the purpose of providing a food exchange for the community

Sported foundation - to purchase sports equipment

Southend grant - For the purchase of outdoor equipment this was purchased in 2021, the expenditure represents the annual depreciation

Hivedome - Support for youth ground and community area bids

FSJ (Fowler Smith and Jones Trust) - funding for sports equipment, games and activity equipment

Southend Council CIB - for the purchase of IT infrastructure

SOS Community - to fund a transport programme to get users to and from the park

Southend Education Trust - to support the health and wellbeing of local people

Sainsbury's Neighbourly - to run a healthy eating and vegetable growing programme for children

Essex Community Foundation - to support the health and wellbeing of local people, enhance outdoor space and for the purchase of signage

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	30	11,439	(31,096)	1,616	(18,011)
	<u>30</u>	<u>11,439</u>	<u>(31,096)</u>	<u>1,616</u>	<u>(18,011)</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	5,829	11,402	(22,199)	4,998	30
	<u>5,829</u>	<u>11,402</u>	<u>(22,199)</u>	<u>4,998</u>	<u>30</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	21,308	21,308
Current assets/(liabilities)	(18,011)	18,573	562
	<u>(18,011)</u>	<u>39,881</u>	<u>21,870</u>
	<u><u>(18,011)</u></u>	<u><u>39,881</u></u>	<u><u>21,870</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	-	25,242	25,242
Current assets/(liabilities)	30	10,280	10,310
	<u>30</u>	<u>35,522</u>	<u>35,552</u>
	<u><u>30</u></u>	<u><u>35,522</u></u>	<u><u>35,552</u></u>

15 Related party transactions

The charity is working with Garon Park CIC to deliver the Wellbeing Path and the Nature School. Wellbeing at Garon Park and Garon Park CIC have a Trustee/Director in common.

During the year the charity transferred total of £27,290 (2022: £54,603) for the development of the wellbeing path, youth ground work, events and other expenditure.

Accounts

Charity Registration No. 1178841

WELLBEING AT GARON PARK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Rickard Luckin

WELLBEING AT GARON PARK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Shiret TA Margerison JJ Burrage CJ Wyatt	(Appointed 7 February 2023) (Appointed 29 June 2022)
Charity number	1178841	
Principal address	Cricket Pavilion Southend-On-Sea Essex SS2 4FA	
Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB	

WELLBEING AT GARON PARK

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WELLBEING AT GARON PARK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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

The charity's objects are to assist charities and Charitable bodies working for the benefit of the inhabitants of the borough of Southend on sea and surrounding areas by providing and maintaining secure and private facilities: A) to promote and protect the good physical, mental and sensory health of the residents, and/or B) for the recreation or other leisure time occupation of those residents who have need of such facilities by reason of their health, infirmity or disablement in the interests of social welfare and with the object of improving their conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

I'm pleased to report another year of progress at WBGP in pursuit of our aspiration of Improving the Mental and Physical Health and Wellbeing of the Local Community. You will see from my full report (www.garonpark.com) that in 2022 we have formed more partnerships with local community organisations and we are running more programmes like our: In2Volunteering and In2Work programmes that help build peoples' confidence and make them better able to cope with modern life; and our Education Hub 4 Children and Parent (EH4CP) programmes aimed at helping families and individual students to deal with daily life.

Our core physical facility, The Vitality Park, saw user numbers increase from around 16,500 in 2021 to in excess of 21,500 in 2022 (40% growth) as our activities helped people recover from the pandemic and our facilities enabled WBGP to play a full role in the recovery of the local community. Our triumphant Platinum Jubilee event was delivered free of charge, staffed by volunteers and was attended by nearly two thousand local people, demonstrated the scale of our delivery potential. While our friendship meals provided happiness, content and camaraderie for Afghan, Ukrainian and my other refugees throughout the year.

Funding wise 2022 saw the end of our first Big Lottery grant that enabled us to start capacity building and begin to reach into the community. It also saw the end of a six month Government grant from the Community Regeneration Fund (CRF) which was designed to help the community over the effects of Covid. These two major grants meant we built a delivery team which included skills as diverse as job interview skills to conservation and eco skills and we took the decision, alongside our business partners Garon Park CIC, that we would maintain these skills on site and continue to bid for further regeneration style contracts, with GP CIC making up the deficit in terms of funding.

We added a youth focus to the mix in the year and this has led the way to our aspirations for 2023 where we are bidding for funds to expand our youth focused facilities and enable our levelling up agenda to reach more and younger local people. We started Garon Park Youth from scratch and have a regular weekly attendance of 60 + local youth – a real success.

We ran an important base line survey in 2022, which highlighted a range of local inequalities for young people and we consulted a wide audience of local young people who told us exactly what they required to attract them to use our facilities – at the top of the pile was the facilities had to be secure so they felt safe. The survey and consultations are available to view on our website www.garonpark.com.

We are all excited for the year ahead as one of capacity building in the community and raising funds to provide more facilities which our surveys and consultations have highlighted as desperately needed.

Financial review

The trustees report that despite an undoubtedly challenging year due to the pandemic, a number of key developments have been achieved and the charity has seen financial growth.

WELLBEING AT GARON PARK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The charity holds restricted funds for the purpose of continuing work on the Wellbeing Trail at Garon Park, the employment of key personnel as well as for the development of facilities such as a nature school, community garden and a community shed, as supported by the UK Men's Sheds Association.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C Shiret

TA Margerison

C Carr

L Boulter

JJ Burrage

CJ Wyatt

(Resigned 21 November 2022)

(Resigned 22 May 2023)

(Appointed 7 February 2023)

(Appointed 29 June 2022)

The trustees' report was approved by the Board of Trustees.



C Shiret

Trustee

Dated: 3rd October 2023



TA Margerison

Trustee

Dated: 3/10/23

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WELLBEING AT GARON PARK

I report to the trustees on my examination of the financial statements of Wellbeing at Garon Park (the charity) for the year ended 31 December 2022.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING AT GARON PARK

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 financial statements to be reached.


Daniel Garside
Rickard Luckin Limited

1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 17.10.23.

WELLBEING AT GARON PARK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	11,402	61,959	73,361	10,034	232,515	242,549
Expenditure on:							
Charitable activities	4	22,199	143,693	165,892	5,847	273,448	279,295
Net outgoing resources before transfers		(10,797)	(81,734)	(92,531)	4,187	(40,933)	(36,746)
Gross transfers between funds		4,998	(4,998)	-	-	-	-
Net expenditure for the year/ Net movement in funds		(5,799)	(86,732)	(92,531)	4,187	(40,933)	(36,746)
Fund balances at 1 January 2022		5,829	122,254	128,083	1,642	163,187	164,829
Fund balances at 31 December 2022		30	35,522	35,552	5,829	122,254	128,083

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WELLBEING AT GARON PARK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		25,242		28,054
Current assets					
Debtors	9	6,223		87,300	
Cash at bank and in hand		7,107		16,129	
		<u>13,330</u>		<u>103,429</u>	
Creditors: amounts falling due within one year	10	<u>(3,020)</u>		<u>(3,400)</u>	
Net current assets			<u>10,310</u>		<u>100,029</u>
Total assets less current liabilities			<u><u>35,552</u></u>		<u><u>128,083</u></u>
Income funds					
Restricted funds	11		35,522		122,254
Unrestricted funds			30		5,829
			<u>35,552</u>		<u><u>128,083</u></u>

The financial statements were approved by the Trustees on 3/10/23



C Shiret
Trustee

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Wellbeing at Garon Park is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (updated for bulletin 1 & 2) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 20 years
Wellbeing Path	Straight line over 20 years or 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	11,402	61,959	73,361	10,034	232,515	242,549

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Depreciation and impairment	3,935	3,708
Community health sessions	500	-
Donation of assets to Garon Park CIC	-	134,724
Sundry expenses	-	328
Wellbeing path running costs	65,447	52,955
Path development costs	-	73,433
Men's Shed costs	1,177	419
Planting Plan costs	593	2,241
Nature School costs	-	968
Other charitable expenditure	16,425	-
	<u>88,077</u>	<u>268,776</u>
Share of support costs (see note 5)	76,795	9,619
Share of governance costs (see note 5)	1,020	900
	<u>165,892</u>	<u>279,295</u>
Analysis by fund		
Unrestricted funds	22,199	5,847
Restricted funds	143,693	273,448
	<u>165,892</u>	<u>279,295</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5	Support costs	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£	£
	16,949	-	16,949	1,455	-	1,455
Bid writing	32,015	-	32,015	2,410	-	2,410
Administration costs	1,852	-	1,852	529	-	529
Printing postage and stationery	1,408	-	1,408	225	-	225
Computer costs	6,060	-	6,060	5,000	-	5,000
Rent	9,000	-	9,000	-	-	-
Professional fees	6,962	-	6,962	-	-	-
Consultancy	2,549	-	2,549	-	-	-
Site maintenance	-	1,020	1,020	-	900	900
Accountancy fees	76,795	1,020	77,815	9,619	900	10,519
	<u>76,795</u>	<u>1,020</u>	<u>77,815</u>	<u>9,619</u>	<u>900</u>	<u>10,519</u>
Analysed between Charitable activities	<u>76,795</u>	<u>1,020</u>	<u>77,815</u>	<u>9,619</u>	<u>900</u>	<u>10,519</u>

Governance costs includes payments to the accounts of £1,020 for independent examination fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Tangible fixed assets

	Plant and equipment	Wellbeing Path	Total
	£	£	£
Cost			
At 1 January 2022	21,977	13,054	35,031
Additions	1,123	-	1,123
At 31 December 2022	23,100	13,054	36,154
Depreciation and impairment			
At 1 January 2022	2,853	4,124	6,977
Depreciation charged in the year	1,324	2,611	3,935
At 31 December 2022	4,177	6,735	10,912
Carrying amount			
At 31 December 2022	18,923	6,319	25,242
At 31 December 2021	19,124	8,930	28,054

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	6,223	87,300

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,000	-
Accruals and deferred income	1,020	3,400
	3,020	3,400

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended		31 December 2022
	£	£	£	£	£	£	£	£
Path	102,954	44,394	(146,596)	762	23,904	(20,000)	(3,599)	1,057
Mens Shed	17,009	10,602	(1,518)	26,093	-	(2,276)	(5,793)	18,024
Community Garden	12,496	-	(4,372)	8,114	-	(2,131)	-	5,983
Nature School	20,328	22,000	(62,529)	(11,201)	-	-	11,201	-
R.E. House Ltd	1,410	-	-	1,410	-	(593)	-	817
Lottery - Wellbeing Path	-	140,094	(57,956)	82,138	4,643	(87,722)	941	-
Lottery - seating and surfacing	-	7,602	-	7,602	-	-	(7,602)	-
Community fridge	-	2,000	-	2,000	-	(615)	-	1,385
Sported foundation	-	3,426	-	3,426	600	(3,333)	-	593
Southend grant	-	2,400	(480)	1,920	-	(480)	-	1,440
Jubilee	-	-	-	-	7,912	(7,768)	(146)	-
St Edmunds	-	-	-	-	3,000	(3,000)	-	-
ROSCA	-	-	-	-	2,000	(2,000)	-	-
Hlvedown	-	-	-	-	20,000	(13,777)	-	6,223
	<u>163,187</u>	<u>232,516</u>	<u>(273,451)</u>	<u>122,254</u>	<u>61,959</u>	<u>(143,693)</u>	<u>(4,998)</u>	<u>35,522</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	-	25,242	25,242	(66,147)	94,201	28,054
Current assets/(liabilities)	30	10,280	10,310	71,976	28,053	100,029
	<u>30</u>	<u>35,522</u>	<u>35,552</u>	<u>5,829</u>	<u>122,254</u>	<u>128,083</u>

13 Related party transactions

The charity is working with Garon Park CIC to deliver the Wellbeing Path and the Nature School. Wellbeing at Garon Park and Garon Park CIC have a Trustee/Director in common.

During the previous year the charity transferred assets with net book value of £134,723 to Garon Park CIC, as it is considered that the assets are more accurately reflected in the CIC as it is the owner of the leasehold. The charity had also transferred a total of £54,603 (2021 - £73,433) during the year for the development of the wellbeing path, Hivedown and nature school.

There were no transferred assets this year.

Accounts

Charity Registration No. 1178841

WELLBEING AT GARON PARK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Richard Luckin

WELLBEING AT GARON PARK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Shiret	
	TA Margerison	
	C Carr	(Appointed 6 January 2021)
	L Boulter	(Appointed 19 October 2021)
Charity number	1178841	
Principal address	Cricket Pavilion Southend-On-Sea Essex SS2 4FA	
Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB	

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WELLBEING AT GARON PARK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to assist charities and Charitable bodies working for the benefit of the inhabitants of the borough of Southend on sea and surrounding areas by providing and maintaining secure and private facilities: A) to promote and protect the good physical, mental and sensory health of the residents, and/or B) for the recreation or other leisure time occupation of those residents who have need of such facilities by reason of their health, infirmity or disablement in the interests of social welfare and with the object of improving their conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The trustees report that despite an undoubtedly challenging year due to the pandemic, a number of key developments have been achieved and the charity has seen financial growth.

The charity holds restricted funds for the purpose of continuing work on the Wellbeing Trail at Garon Park, the employment of key personnel as well as for the development of facilities such as a nature school, community garden and a community shed, as supported by the UK Men's Sheds Association.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

C Shiret

A Badger

(Resigned 21 September 2021)

TA Margerison

SR Shah

(Resigned 23 September 2021)

C Carr

(Appointed 6 January 2021)

L Boulter

(Appointed 19 October 2021)

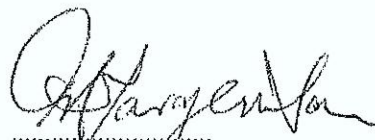
The trustees' report was approved by the Board of Trustees.



C Shiret

Trustee

Dated: 2/8/22



TA Margerison

Trustee

Dated: 2/8/22

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WELLBEING AT GARON PARK

I report to the trustees on my examination of the financial statements of Wellbeing at Garon Park (the charity) for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the Independent examiner's statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING AT GARON PARK

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 financial statements to be reached.



Daniel Garside
Rickard Luckin Limited

1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 2/2/2022

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

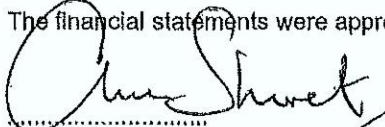
	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	10,034	232,515	242,549	10,000	75,369	85,369
Expenditure on:							
Charitable activities	4	5,847	273,448	279,295	7,994	10,303	18,297
Gross transfers between funds		-	-	-	(4,038)	4,038	-
Net income/(expenditure) for the year/							
Net movement in funds		4,187	(40,933)	(36,746)	(2,032)	69,104	67,072
Fund balances at 1 January 2021		1,642	163,187	164,829	3,674	94,083	97,757
Fund balances at 31 December 2021		5,829	122,254	128,083	1,642	163,187	164,829

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WELLBEING AT GARON PARK**BALANCE SHEET****AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		28,054		157,790
Current assets					
Debtors	9	87,300		-	
Cash at bank and in hand		16,129		7,939	
		<u>103,429</u>		<u>7,939</u>	
Creditors: amounts falling due within one year	10	<u>(3,400)</u>		<u>(900)</u>	
Net current assets			100,029		7,039
Total assets less current liabilities			<u>128,083</u>		<u>164,829</u>
Income funds					
Restricted funds	11	122,254		163,187	
Unrestricted funds		5,829		1,642	
		<u>128,083</u>		<u>164,829</u>	

The financial statements were approved by the Trustees on 2/8/22

C Shiret
Trustee

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Wellbeing at Garon Park is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 20 years
Wellbeing Path	Straight line over 20 years or 5 years
Nature School	Straight line over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	10,034	232,515	242,549	10,000	75,369	85,369

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Depreciation and impairment	3,708	9,739
Donation of assets to Garon Park CIC	134,724	-
Sundry expenses	328	240
Wellbeing path running costs	52,955	-
Path development costs	73,433	-
Men's Shed costs	419	24
Planting Plan costs	2,241	-
Nature School costs	968	-
Other charitable expenditure	-	540
	<u>268,776</u>	<u>10,543</u>
Share of support costs (see note 5)	9,619	6,854
Share of governance costs (see note 5)	900	900
	<u>279,295</u>	<u>18,297</u>
Analysis by fund		
Unrestricted funds	5,847	7,994
Restricted funds	273,448	10,303
	<u>279,295</u>	<u>18,297</u>

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5	Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
	Bid writing	1,455	-	1,455	1,950	-	1,950
	Administration costs	2,410	-	2,410	3,463	-	3,463
	Printing postage and stationery	529	-	529	376	-	376
	Computer costs	225	-	225	1,065	-	1,065
	Rent	5,000	-	5,000	-	-	-
	Accountancy fees	-	900	900	-	900	900
		<u>9,619</u>	<u>900</u>	<u>10,519</u>	<u>6,854</u>	<u>900</u>	<u>7,754</u>
	Analysed between Charitable activities	<u>9,619</u>	<u>900</u>	<u>10,519</u>	<u>6,854</u>	<u>900</u>	<u>7,754</u>

Governance costs includes payments to the accounts of £900 for independent examination fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Tangible fixed assets

	Plant and equipment	Wellbeing Path	Nature School	Total
	£	£	£	£
Cost				
At 1 January 2021	18,765	119,869	33,442	172,076
Additions	3,212	5,484	-	8,696
Disposals	-	(112,299)	(33,442)	(145,741)
At 31 December 2021	21,977	13,054	-	35,031
Depreciation and impairment				
At 1 January 2021	1,755	10,859	1,672	14,286
Depreciation charged in the year	1,098	2,610	-	3,708
Eliminated in respect of disposals	-	(9,345)	(1,672)	(11,017)
At 31 December 2021	2,853	4,124	-	6,977
Carrying amount				
At 31 December 2021	19,124	8,930	-	28,054
At 31 December 2020	17,010	109,010	31,770	157,790

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	87,300	-

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,400	900

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds		Transfers	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£
Path	78,563	26,250	(5,615)	3,756	102,954	44,394	(146,596)	752
Mens Shed	15,520	2,169	(962)	282	17,009	10,602	(1,518)	26,093
Community Garden	-	14,000	(1,514)	-	12,486	-	(4,372)	8,114
Nature School	-	31,000	(1,672)	-	29,328	22,000	(62,529)	(11,201)
R.E. House Ltd	-	1,950	(540)	-	1,410	-	-	1,410
Lottery - Wellbeing Path	-	-	-	-	-	140,094	(57,956)	82,138
Lottery - seating and surfacing	-	-	-	-	-	7,602	-	7,602
Community fridge	-	-	-	-	-	2,000	-	2,000
Sported foundation	-	-	-	-	-	3,426	-	3,426
Southend grant	-	-	-	-	-	2,400	(480)	1,920
	94,083	75,369	(10,303)	4,038	163,187	232,518	(273,451)	122,254

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	(66,147)	94,201	28,054	-	157,790	157,790
Current assets/ (liabilities)	71,976	28,053	100,029	1,642	5,397	7,039
	<u>5,829</u>	<u>122,254</u>	<u>128,083</u>	<u>1,642</u>	<u>163,187</u>	<u>164,829</u>

13 Related party transactions

The charity is working with Garon Park CIC to deliver the Wellbeing Path and the Nature School. Wellbeing at Garon Park and Garon Park CIC have a Trustee/Director in common.

During the year the charity transferred assets with net book value of £134,723 to Garon Park CIC, as it is considered that the assets are more accurately reflected in the CIC as it is the owner of the leasehold. The charity has also transferred a total of £73,433 during the year for the development of the wellbeing path and nature school.

Accounts

Charity Registration No. 1178841

WELLBEING AT GARON PARK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Richard Luckin

WELLBEING AT GARON PARK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Shiret TA Margerison SR Shah C Carr	(Appointed 22 June 2020) (Appointed 6 January 2021)
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Charity number	1178841
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Principal address	Cricket Pavilion Southend-On-Sea Essex SS2 4FA
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Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB
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WELLBEING AT GARON PARK

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Balance sheet	5
Notes to the financial statements	6 - 12

WELLBEING AT GARON PARK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to assist charities and Charitable bodies working for the benefit of the inhabitants of the borough of Southend on sea and surrounding areas by providing and maintaining secure and private facilities: A) to promote and protect the good physical, mental and sensory health of the residents, and/or B) for the recreation or other leisure time occupation of those residents who have need of such facilities by reason of their health, infirmity or disablement in the interests of social welfare and with the object of improving their conditions of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The trustees report that despite an undoubtedly challenging year due to the pandemic, a number of key developments have been achieved and the charity has seen financial growth.

The charity holds restricted funds for the purpose of continuing work on the Wellbeing Trail at Garon Park, the employment of key personnel as well as for the development of facilities such as a nature school, community garden and a community shed, as supported by the UK Men's Sheds Association.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C Shiret

A Badger

(Resigned 21 September 2021)

TA Margerison

SR Shah

(Appointed 22 June 2020)

C Carr

(Appointed 6 January 2021)

The trustees' report was approved by the Board of Trustees.

Mr C Shiret

Trustee

Dated: 21/9/21

TA Margerison

Trustee

Dated: 21/9/21

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WELLBEING AT GARON PARK

I report to the trustees on my examination of the financial statements of Wellbeing at Garon Park (the charity) for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

WELLBEING AT GARON PARK

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING AT GARON PARK

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 financial statements to be reached.



Daniel Garside
Rickard Luckin Limited

1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 21/5/21

WELLBEING AT GARON PARK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>							
Donations and legacies	3	10,000	75,369	85,369	10,000	86,015	96,015
<u>Expenditure on:</u>							
Charitable activities	4	7,994	10,303	18,297	7,344	6,015	13,359
Net incoming resources before transfers		2,006	65,066	67,072	2,656	80,000	82,656
Gross transfers between funds		(4,038)	4,038	-	(1,158)	1,158	-
Net (expenditure)/income for the year/ Net movement in funds		(2,032)	69,104	67,072	1,498	81,158	82,656
Fund balances at 1 January 2020		3,674	94,083	97,757	2,176	12,925	15,101
Fund balances at 31 December 2020		1,642	163,187	164,829	3,674	94,083	97,757

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

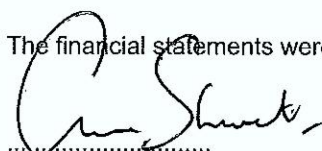
WELLBEING AT GARON PARK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		157,790		86,390
Current assets					
Cash at bank and in hand		7,939		12,267	
Creditors: amounts falling due within one year	9	(900)		(900)	
Net current assets			7,039		11,367
Total assets less current liabilities			164,829		97,757
Income funds					
Restricted funds	10		163,187		94,083
Unrestricted funds			1,642		3,674
			164,829		97,757

The financial statements were approved by the Trustees on 21/9/21



Mr C Shiret
Trustee

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Wellbeing at Garon Park is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	Straight line over 20 years
Wellbeing Path	Straight line over 20 years or 5 years
Nature School	Straight line over 20 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	10,000	75,369	85,369	10,000	86,015	96,015

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2020	2019
	£	£
Depreciation and impairment	9,739	4,547
Refreshments	-	140
Architect fees	-	1,344
Sundry expenses	240	239
Men's Shed costs	24	124
Other charitable expenditure	540	-
	<u>10,543</u>	<u>6,394</u>
Share of support costs (see note 5)	6,854	5,665
Share of governance costs (see note 5)	900	1,300
	<u>18,297</u>	<u>13,359</u>
Analysis by fund		
Unrestricted funds	7,994	7,344
Restricted funds	10,303	6,015
	<u>18,297</u>	<u>13,359</u>

5 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Bid writing	1,950	-	1,950	2,423	-	2,423
Administration costs	3,463	-	3,463	2,190	-	2,190
Printing postage and stationery	376	-	376	572	-	572
Computer costs	1,065	-	1,065	480	-	480
Accountancy fees	-	900	900	-	1,300	1,300
	<u>6,854</u>	<u>900</u>	<u>7,754</u>	<u>5,665</u>	<u>1,300</u>	<u>6,965</u>
Analysed between Charitable activities	<u>6,854</u>	<u>900</u>	<u>7,754</u>	<u>5,665</u>	<u>1,300</u>	<u>6,965</u>

Governance costs includes payments to the accounts of £900 for independent examination fees.

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

8 Tangible fixed assets

	Plant and equipment £	Wellbeing Path £	Nature School £	Total £
Cost				
At 1 January 2020	16,337	74,600	-	90,937
Additions	2,428	45,269	33,442	81,139
At 31 December 2020	18,765	119,869	33,442	172,076
Depreciation and impairment				
At 1 January 2020	817	3,730	-	4,547
Depreciation charged in the year	938	7,129	1,672	9,739
At 31 December 2020	1,755	10,859	1,672	14,286
Carrying amount				
At 31 December 2020	17,010	109,010	31,770	157,790
At 31 December 2019	15,520	70,870	-	86,390

9 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	900	900

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019	Movement in funds			Transfers	Balance at 1 January 2020	Movement in funds			Transfers	Balance at 31 December 2020
	£	Incoming resources	Resources expended	£			Incoming resources	Resources expended	£		
Path	12,925	70,712	(5,074)	-	-	78,563	26,250	(5,615)	-	3,756	102,954
Mens Shed	-	15,303	(941)	1,158	-	15,520	2,169	(962)	-	282	17,009
Community Garden	-	-	-	-	-	-	14,000	(1,514)	-	-	12,486
Nature School	-	-	-	-	-	-	31,000	(1,672)	-	-	29,328
R.E. House Ltd	-	-	-	-	-	-	1,950	(540)	-	-	1,410
	12,925	86,015	(6,015)	1,158	-	94,083	75,369	(10,303)	-	4,038	163,187

WELLBEING AT GARON PARK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	-	157,790	157,790	-	86,390	86,390
Current assets/ (liabilities)	1,642	5,397	7,039	3,674	7,693	11,367
	<u>1,642</u>	<u>163,187</u>	<u>164,829</u>	<u>3,674</u>	<u>94,083</u>	<u>97,757</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

13 Covid-19

The effects of the worldwide Covid-19 pandemic began impacting in the UK from March 2020. This has led to a significant shut-down of both social and economic activity in the UK and in many other countries around the globe.

It is impossible to determine what the impact will be on future charity activities, but no adjustment is required in respect of the company's results to 31 December 2020.