

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 Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	11,402	61,959	73,361	10,034	242,549
Expenditure on:						
Charitable activities	4	22,199	143,693	165,892	5,847	279,295
Net outgoing resources before transfers		(10,797)	(81,734)	(92,531)	4,187	(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	(36,746)
Fund balances at 1 January 2022		5,829	122,254	128,083	1,642	164,829
Fund balances at 31 December 2022		30	35,522	35,552	5,829	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>35,552</u>		<u>128,083</u>
Income funds					
Restricted funds	11		35,522		122,254
Unrestricted funds			30		5,829
			<u>35,552</u>		<u>128,083</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				
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 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	12,486	-	(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.