

Charity number: 212989

Braintree and Bocking Public Gardens

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2023

Prepared By:
M H Accountancy
The Croft
Windsor Green
Cockfield
Bury St Edmunds
IP30 0LY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2023**

TRUSTEES

Alan Payne
James Beatty
Belinda Littler
Stephen Beckett
Vanessa Santomauro
Mark Cornell
Tony Pritchard
Susan Pertwee
Dr Vince Eade

REGISTERED OFFICE

Holmes & Hills
Bocking End
Braintree
CM7 9AJ

CHARITY NUMBER

212989

ACCOUNTANTS

M H Accountancy
The Croft
Windsor Green
Cockfield
Bury St Edmunds
IP30 0LY

**ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

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FOR THE YEAR ENDED 31/12/2023

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2023

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was to provide gardens for the benefit of the local community and is therefore deemed to be acting for the public benefit .

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity was established by a trust deed dated 16 November 1888. This was later amended on the 4 October 2005, 1 June 2006, 3 August 2010, 7 June 2011 and 7 February 2012.

APPOINTMENT AND TRAINING OF TRUSTEES

Whenever the need to appoint a new trustee arises, we consider suitable candidates from recommendations and personal knowledge and make a selection. We advise the incoming Trustee of the responsibilities and legal obligations of being a Trustee.

FINANCIAL POSITION AND RESERVES

The overall loss suffered by the Charity for the year was £2,302 (2022 £24,088). This includes the accounting adjustment for depreciation on the Improvements to Property and the return on investments for the year of £6,946 compared to investment losses in 2022 of £16,541. Again this year there was an increase in energy costs which has contributed to the loss position of the Charity.

The Charity has available reserves at the Balance Sheet date of £183,715 (2022 £186,017).

The Trustees are of the opinion that the Trust has a secure financial position and enough reserves to meet its operating activities.

RISK MANAGEMENT

The Trustees can confirm that they have considered major risks which may arise and in their opinion, no significant risks are foreseen at the date of this report.

INDEPENDANT EXAMINER

The Independant Examiner is Mrs Martha R Hardy MAAT, a partner of M H Accountancy.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 18/04/2024

Alan Payne
Trustee



18.04.24

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRAINTREE AND BOCKING PUBLIC GARDENS

I report on the accounts of the company for the year ended 31/12/2023 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of AAT .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/12/2023

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

M. Marchy.
.....

Date: 09/04/24

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Braintree and Bocking Public Gardens

**Statement of Financial Activities
for the year ended 31/12/2023**

			2023	2022
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	44,396	-	44,396	47,804
Income from Investments	14,600	-	14,600	14,800
Total Income and endowments	58,996	-	58,996	62,604
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	61,298	-	61,298	86,692
Total Expenses	61,298	-	61,298	86,692
Net gains on investments				
Net Income	(2,302)	-	(2,302)	(24,088)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	(2,302)	-	(2,302)	(24,088)
Total funds brought forward	186,017	-	186,017	210,105
Net funds carried forward	183,715	-	183,715	186,017

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

Braintree and Bocking Public Gardens

BALANCE SHEET AT 31/12/2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	18,284	20,866
CURRENT ASSETS			
Investments	5	161,761	154,813
Cash at bank and in hand		<u>9,063</u>	<u>18,262</u>
		170,824	173,075
CREDITORS: Amounts falling due within one year	6	<u>5,393</u>	<u>7,924</u>
NET CURRENT ASSETS		<u>165,431</u>	<u>165,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>183,715</u>	<u>186,017</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		<u>183,715</u>	<u>186,017</u>
		<u>183,715</u>	<u>186,017</u>

For the year ending 31/12/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 18/04/2024 and signed on their behalf
by

.....
Alan Payne
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

Braintree and Bocking Public Gardens

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:

	2023	2022
	£	£
Wages and salaries	6,333	7,400
	<u>6,333</u>	<u>7,400</u>

The average weekly numbers of employees during the year were as follows:

	2023	2022
	No.	No.
Management and administration	1	-
	<u>1</u>	<u>-</u>

3. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	1	-

4. TANGIBLE FIXED ASSETS

	Improvements to Property £	Total £
Cost		
At 01/01/2023	46,190	46,190
At 31/12/2023	<u>46,190</u>	<u>46,190</u>
Depreciation		
At 01/01/2023	25,324	25,324
For the year	2,582	2,582
At 31/12/2023	<u>27,906</u>	<u>27,906</u>
Net Book Amounts		
At 31/12/2023	<u>18,284</u>	<u>18,284</u>
At 31/12/2022	<u>20,866</u>	<u>20,866</u>

Braintree and Bocking Public Gardens

5. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments - UK	161,761	154,813
	<u>161,761</u>	<u>154,813</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,016	-
Taxation and social security	117	-
Other creditors	2,260	7,924
	<u>5,393</u>	<u>7,924</u>

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	186,017	58,997	(61,299)	-	183,715
	<u>186,017</u>	<u>58,997</u>	<u>(61,299)</u>	<u>-</u>	<u>183,715</u>

8. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

9. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

No Trustee received and remuneration during the year in their role purely as a trustee.

Braintree and Bocking Public Gardens

**Incoming Resources
for the year ended 31/12/2023**

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Income		
Friends of the public gardens	7,004	4,950
Bequests	-	10,700
Other donations	1,351	359
Grants	-	2,500
Gift aid	955	1,243
Sponsorship / fund appeal	6,551	8,800
Little legs day	2,691	1,359
Family fun day / open air cinema / live events	1,865	380
Christmas draw	2,120	3,888
Music festival	7,000	4,710
Classic car show	9,421	4,818
Tennis	3,210	2,405
Miscellaneous	2,228	1,501
Donations post	-	191
	<hr/>	<hr/>
	44,396	47,804
	<hr/>	<hr/>
	44,396	47,804
	<hr/>	<hr/>
Investment Income		
Coffee shop rental income	14,600	14,800
	<hr/>	<hr/>
	14,600	14,800
	<hr/>	<hr/>
	14,600	14,800
	<hr/>	<hr/>
	58,996	62,604
	<hr/>	<hr/>

Braintree and Bocking Public Gardens

**Expenses
for the year ended 31/12/2023**

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Expenses attributed to fund raising events	2,401	5,216
Rates and water	1,710	964
Insurance	2,990	3,299
Heat and light	14,079	9,912
Gardening	28,675	24,436
Maintenance and equipment	4,293	13,370
Self employed warden	4,000	7,400
Warden salary	2,333	-
Accountancy fees	870	702
Independent examination	660	870
Website costs	2,289	918
Bank charges	-	49
Sundry expenses	1,363	433
Depreciation	2,582	2,582
(Profit) / Loss on other investments	(6,947)	16,541
	<u>61,298</u>	<u>86,692</u>
	<u>61,298</u>	<u>86,692</u>