

Charity number: 212989

Braintree and Bocking Public Gardens

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2024

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2024**

TRUSTEES

Alan Payne
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

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Windsor Green
Cockfield
Bury St Edmunds
IP30 0LY

ACCOUNTS
FOR THE YEAR ENDED 31/12/2024

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FOR THE YEAR ENDED 31/12/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2024

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 profit generated by the Charity for the year was £29,249 (2023 - Loss £2,302). This includes the accounting adjustment for depreciation on the Improvements to Property and the return on investments for the year of £6,392 compared to a return on investments in 2023 of £6,947.

The Charity has available reserves at the Balance Sheet date of £212,964 (2023 £183,715).

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 26/04/2025

Alan Payne
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2024

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 31/12/2024 .

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 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

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2024

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. H. Accountancy*

Date: *26/04/25.*

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Statement of Financial Activities
for the year ended 31/12/2024

| | Unrestricted funds | Restricted funds | 2024 Total | 2023 Total |
|--|--------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Income from generated funds | | | | |
| Donations and legacies | 68,451 | - | 68,451 | 44,396 |
| Income from Investments | 16,085 | - | 16,085 | 14,600 |
| Total Income and endowments | 84,536 | - | 84,536 | 58,996 |
| Expenses | | | | |
| Costs of generating funds | | | | |
| Expenditure on Charitable activities | 55,287 | - | 55,287 | 61,298 |
| Total Expenses | 55,287 | - | 55,287 | 61,298 |
| Net gains on investments | | | | |
| Net Income | 29,249 | - | 29,249 | (2,302) |
| Gains/(losses) on revaluation of fixed assets | | | | |
| Net movement in funds: | | | | |
| Net income for the year | 29,249 | - | 29,249 | (2,302) |
| Total funds brought forward | 183,715 | - | 183,715 | 186,017 |
| Net funds carried forward | 212,964 | - | 212,964 | 183,715 |

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 31/12/2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 4 | 15,702 | 18,284 |
| CURRENT ASSETS | | | |
| Investments | 5 | 158,153 | 161,761 |
| Cash at bank and in hand | | <u>41,356</u> | <u>9,063</u> |
| | | 199,509 | 170,824 |
| CREDITORS: Amounts falling due within one year | 6 | <u>2,247</u> | <u>5,393</u> |
| NET CURRENT ASSETS | | <u>197,262</u> | <u>165,431</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>212,964</u> | <u>183,715</u> |
| CAPITAL AND RESERVES | | | |
| Unrestricted funds | 7 | | |
| General fund | | <u>212,964</u> | <u>183,715</u> |
| | | <u>212,964</u> | <u>183,715</u> |

For the year ending 31/12/2024 the charity was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The members 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 26/04/2025 and signed on their behalf
by



Alan Payne
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2024**

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:

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Employee costs during the year amounted to: | | |
| Wages and salaries | 7,000 | 6,333 |
| | <u>7,000</u> | <u>6,333</u> |

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

| | 2024 | 2023 |
|-------------------------------|-------------|-------------|
| | No. | No. |
| Management and administration | 1 | 1 |
| | <u>1</u> | <u>1</u> |

3. EMPLOYEES

| | 2024 | 2023 |
|-----------------------------|-------------|-------------|
| | No. | No. |
| Average number of employees | 1 | 1 |

4. TANGIBLE FIXED ASSETS

| | Plant and Machinery £ | Total £ |
|-------------------------|--------------------------------------|--------------------|
| Cost | | |
| At 01/01/2024 | 46,190 | 46,190 |
| At 31/12/2024 | <u>46,190</u> | <u>46,190</u> |
| Depreciation | | |
| At 01/01/2024 | 27,906 | 27,906 |
| For the year | 2,582 | 2,582 |
| At 31/12/2024 | <u>30,488</u> | <u>30,488</u> |
| Net Book Amounts | | |
| At 31/12/2024 | <u>15,702</u> | <u>15,702</u> |
| At 31/12/2023 | <u>18,284</u> | <u>18,284</u> |

Braintree and Bocking Public Gardens

5. CURRENT ASSET INVESTMENTS

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Listed investments - UK | 158,153 | 161,761 |
| | <u>158,153</u> | <u>161,761</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 140 | 3,016 |
| Taxation and social security | 117 | 117 |
| Other creditors | 1,990 | 2,260 |
| | <u>2,247</u> | <u>5,393</u> |

7. UNRESTRICTED FUNDS

| | Brought forward | Incoming resources | Outgoing resources | Transfers | Carried forward |
|--------------|-----------------|--------------------|--------------------|-----------|-----------------|
| | £ | £ | £ | £ | £ |
| General fund | 183,715 | 84,537 | (55,288) | - | 212,964 |
| | <u>183,715</u> | <u>84,537</u> | <u>(55,288)</u> | <u>-</u> | <u>212,964</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 31/12/2024**

| | 2024 | 2023 |
|--|----------------------|----------------------|
| | £ | £ |
| Incoming resources | | |
| Incoming resources from generated funds | | |
| Income | | |
| Friends of the public gardens | 6,850 | 7,004 |
| Other donations | 1,500 | 1,351 |
| Donations - Stumpy Trust | 24,990 | - |
| Grants | 1,500 | - |
| Gift aid | 1,610 | 955 |
| Corporate sponsors | 1,800 | 6,551 |
| Events - little legs festival | 4,500 | 2,691 |
| Family fun day / open air cinema / live events | - | 1,865 |
| Christmas raffle | 2,526 | 2,120 |
| Events - festival in the garden | 7,000 | 7,000 |
| Events - classic car show | 7,431 | 9,421 |
| Tennis courts | 4,558 | 3,210 |
| Miscellaneous | 1,290 | 2,228 |
| Donations post | 396 | - |
| Events - Christmas market | 2,500 | - |
| | <u>68,451</u> | <u>44,396</u> |
| | <u><u>68,451</u></u> | <u><u>44,396</u></u> |
| Investment Income | | |
| Coffee shop rental income | <u>16,085</u> | <u>14,600</u> |
| | <u>16,085</u> | <u>14,600</u> |
| | <u><u>16,085</u></u> | <u><u>14,600</u></u> |
| | <u><u>84,536</u></u> | <u><u>58,996</u></u> |

Braintree and Bocking Public Gardens

**Expenses
for the year ended 31/12/2024**

| | 2024 | 2023 |
|--|---------------|---------------|
| | £ | £ |
| Expenses | | |
| Costs of generating funds | | |
| Charitable Activities | | |
| Expenses attributed to fund raising events | 1,540 | 2,401 |
| Utilities | 9,683 | 15,789 |
| Insurance | 3,831 | 2,990 |
| Property - services | 761 | - |
| Property - maintenance and repairs | 7,377 | - |
| Garden - services | 24,339 | 28,675 |
| Garden - maintenance and repair | 633 | 4,293 |
| Self employed warden | - | 4,000 |
| Warden salary | 7,000 | 2,333 |
| Accountancy fees | 600 | 870 |
| Independent examination | 660 | 660 |
| Website costs | 2,208 | 2,289 |
| Miscellaneous | 465 | 1,363 |
| Depreciation | 2,582 | 2,582 |
| Profit on other investments | (6,392) | (6,947) |
| | <u>55,287</u> | <u>61,298</u> |
| | | |
| | <u>55,287</u> | <u>61,298</u> |

