

Charity number: 212989

Braintree and Bocking Public Gardens

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2025**

TRUSTEES

Alan Payne
Stephen Beckett
Vanessa Santomauro
Linda Campbell Hunt
Tony Pritchard
Susan Pertwee
Dr Vince Eade

REGISTERED OFFICE

43 Bocking End
Braintree
CM7 9AE

CHARITY NUMBER

212989

ACCOUNTANTS

M H Accountancy
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Windsor Green
Cockfield
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**ACCOUNTS
FOR THE YEAR ENDED 31/12/2025**

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FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2025

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 £44,678 (2024 - £29,249). This includes the accounting adjustment for depreciation on the Improvements to Property and the return on investments for the year of £14,117 compared to a return on investments in 2024 of £6,392.

The Charity has available reserves at the Balance Sheet date of £257,642 (2024 £212,964).

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 22/04/2026

Alan Payne
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2025

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 31/12/2025 .

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 31/12/2025

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

.....

Date: 22/04/26

M.H. Accountancy.

M H Accountancy

The Croft

Windsor Green

Cockfield

Bury St Edmunds

IP30 0LY

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Braintree and Bocking Public Gardens

**Statement of Financial Activities
for the year ended 31/12/2025**

			2025	2024
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	79,079	-	79,079	68,451
Income from Investments	10,656	-	10,656	16,085
Total Income and endowments	89,735	-	89,735	84,536
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	45,057	-	45,057	55,287
Total Expenses	45,057	-	45,057	55,287
Net gains on investments				
Net Income	44,678	-	44,678	29,249
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	44,678	-	44,678	29,249
Total funds brought forward	212,964	-	212,964	183,715
Net funds carried forward	257,642	-	257,642	212,964

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 31/12/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	13,120	15,702
CURRENT ASSETS			
Investments	5	172,270	158,153
Cash at bank and in hand		74,369	41,356
		<u>246,639</u>	<u>199,509</u>
CREDITORS: Amounts falling due within one year	6	<u>2,117</u>	<u>2,247</u>
NET CURRENT ASSETS		<u>244,522</u>	<u>197,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>257,642</u>	<u>212,964</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		<u>257,642</u>	<u>212,964</u>
		<u>257,642</u>	<u>212,964</u>

For the year ending 31/12/2025 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 22/04/2026 and signed on their behalf
by



Alan Payne
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2025**

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:

	2025	2024
	£	£
Wages and salaries	7,248	7,000
	<u>7,248</u>	<u>7,000</u>

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

	2025	2024
	No.	No.
Management and administration	1	1
	<u>1</u>	<u>1</u>

3. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	1	1

4. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
Cost		
At 01/01/2025	46,190	46,190
At 31/12/2025	<u>46,190</u>	<u>46,190</u>
Depreciation		
At 01/01/2025	30,488	30,488
For the year	2,582	2,582
At 31/12/2025	<u>33,070</u>	<u>33,070</u>
Net Book Amounts		
At 31/12/2025	<u>13,120</u>	<u>13,120</u>
At 31/12/2024	<u>15,702</u>	<u>15,702</u>

Braintree and Bocking Public Gardens

5. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Listed investments - UK	172,270	158,153
	<u>172,270</u>	<u>158,153</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	140
Taxation and social security	122	117
Other creditors	1,995	1,990
	<u>2,117</u>	<u>2,247</u>

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	212,964	89,734	(45,056)	-	257,642
	<u>212,964</u>	<u>89,734</u>	<u>(45,056)</u>	<u>-</u>	<u>257,642</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 31/12/2025**

	2025	2024
	£	£
Incoming resources		
Incoming resources from generated funds		
Income		
Friends of the public gardens	6,467	6,850
Other donations	9,380	1,500
Donations - Stumpy Trust	29,990	24,990
Grants	-	1,500
Gift aid	1,338	1,610
Corporate sponsors	5,000	1,800
Events - little legs festival	3,000	4,500
Christmas raffle	1,294	2,526
Events - festival in the garden	8,000	7,000
Events - classic car show	6,210	7,431
Tennis courts	4,236	4,558
Miscellaneous	970	1,290
Donations post	473	396
Events - Christmas market	2,721	2,500
	<u>79,079</u>	<u>68,451</u>
	<u><u>79,079</u></u>	<u><u>68,451</u></u>
Investment Income		
Coffee shop rental income	<u>10,656</u>	<u>16,085</u>
	10,656	16,085
	<u><u>10,656</u></u>	<u><u>16,085</u></u>
	<u><u>89,735</u></u>	<u><u>84,536</u></u>

Braintree and Bocking Public Gardens

**Expenses
for the year ended 31/12/2025**

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Expenses attributed to fund raising events	3,037	1,540
Utilities	3,950	9,683
Insurance	4,025	3,831
Property - services	1,552	761
Property - maintenance and repairs	4,446	7,377
Garden - services	27,470	24,339
Garden - maintenance and repair	633	633
Warden salary	7,248	7,000
Accountancy fees	425	600
Independent examination	660	660
Website costs	2,462	2,208
Miscellaneous	684	465
Depreciation	2,582	2,582
Profit on other investments	(14,117)	(6,392)
	<u>45,057</u>	<u>55,287</u>
	<u>45,057</u>	<u>55,287</u>