Registered number: 09295519
Charity number: 1162486

Beth Chatto Education Trust

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/12/2025

Prepared By:
Goody Chartered Accountants & Tax Advisors
8 Old Forge Court
Colchester Road
Elmstead Market
Essex
CO7 7EA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2025

TRUSTEES

Julia Boulton
Sheila Das
Mary Marshall
Christine South
Caroline Taylor

REGISTERED OFFICE

The Beth Chatto Gardens
Clacton Road
Elmstead Market
Essex
CO7 7DB

COMPANY NUMBER

09295519

CHARITY NUMBER

1162486

ACCOUNTANTS

Goody Chartered Accountants & Tax Advisors
8 Old Forge Court
Colchester Road
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CO7 7EA

ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

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FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

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

OBJECTIVES AND AIMS

Summary of the objects of the charity as set out in its governing document:
'The advancement of education of the public specifically in the subjects of horticulture, conservation, wildlife, environmental science and the preservation of the natural environment in such ways as the trustees see fit, including by:
a) provision of education courses, workshops and experiences
b) awarding individual grants and maintenance allowances to those furthering the core values of this charity.'
Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit):
" Adult courses in horticulture, teaching and garden photography
" Children's holiday courses/workshops in horticulture, wildlife and the environment
" School visits covering horticulture, wildlife and environmental science

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements of the charity during the year:

Following resignation of a trustee Catherine Horwood, position advertised and following interview process 2 new trustee's recruited – Sheila Das and Caroline Taylor

Schools programme increasingly successful with over 1,000 school children attending during 2025 on Education Trust group visits to the gardens.

Adult education programme continued with courses based in subjects of horticulture, wildlife, ecology and the environment, theoretical / practical, including creative, artistic and wellbeing elements.

Courses ran over a range of 1 & 2 days, monthly, 12 weeks, 30 week and 2 year courses. Included annual repeats such as Seasonal Practical Gardening, Design Your Own Garden, Propagation and regular leisure courses.

New additions included more dates for single day ‘masterclass' propagation courses– to give more depth to the subject, eg, cuttings (course on it's own) seedlings (course on it's own) collecting seed (course on it's own) these have been well received including us having bookings from professional nursery people.

FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

As a registered centre RHS exam sittings occurred in February and June. To increase accessibility for working people to attend the RHS classes – we found a tutor and introduced an Evening class for RHS Level 2, this new 2 year course commenced in September 2025 and was popular.

We held a series of seasonal foliage, wreath making workshops through November and December - at a low price to keep it accessible and well attended, this activity was very well received and will be repeated in 2026.

We organised and staged a Christmas Craft Fair in November which was hugely popular, the Education Trust received revenue from the stall holders and also the visitors – the business waived the garden admission fee for visitors to the craft fair.

Released 2026 dates for the 4th Symposium ‘Connections Through Time' and engaged an event organiser to put together the speakers and timetable.

Pheonix Futures (ex mind) partnership - as their flagship RTN site (recovery through nature) we continued the fortnightly practical conservation sessions that began in 2020. The project continues to be very successful welcoming a range of regular and new service users in various stages of their recovery. Their management impact on the Wild Garden is clear, the habitat and teaching space is excellent. We hosted another wellbeing day for their staff under the FIM umbrella sharing exercises, techniques and strengthening partnership.

Delivered multiple talks to local groups in subjects of horticulture and Beth Chatto Gardens.

Updated DBS checks.

Training: First Aid updates.

This report was approved by the Board of Trustees on 28/09/2026

Julia Boulton
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETH CHATTO EDUCATION TRUST

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 exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

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 31/12/2025

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

.....

Date: 28/09/2026

Goody Chartered Accountants & Tax Advisors
8 Old Forge Court
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CO7 7EA
01206 827395

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

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	105,238	-	105,238	212,649
Total Income and endowments	**105,238**	**-**	**105,238**	212,649
Expenses				
Costs of generating funds				
Expenditure on Raised funds	8,771	-	8,771	138,045
Expenditure on Charitable activities	93,342	-	93,342	86,579
Total Expenses	**102,113**	**-**	**102,113**	224,624
Net gains on investments				
Net Income	**3,125**	**-**	**3,125**	(11,975)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**3,125**	**-**	**3,125**	(11,975)
Total funds brought forward	4,951	-	4,951	16,926
Net funds carried forward	**8,076**	**-**	**8,076**	4,951

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

BALANCE SHEET AT 31/12/2025

	Notes		2025 £		2024 £
FIXED ASSETS					
Tangible assets	5		6,315		6,373
CURRENT ASSETS					
Debtors (amounts falling due within one year)	6	987		3,942	
Cash at bank and in hand		4,625		3,729	
		5,612		7,671	
CREDITORS: Amounts falling due within one year	7	3,851		9,093	
NET CURRENT ASSETS / (LIABILITIES)			1,761		(1,422)
TOTAL ASSETS LESS CURRENT LIABILITIES			8,076		4,951
CAPITAL AND RESERVES					
Unrestricted funds	**9**				
General fund			8,076		4,951
			8,076		4,951

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 28/09/2026 and signed on their behalf by

.....

Julia Boulton

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.

1f. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	straight line 15%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	**2025**	2024
	£	£
Wages and salaries	29,695	14,742
Pension costs	-	275
	29,695	15,017

3. EMPLOYEES

	2025	2024
	No.	**No.**
Average number of employees	2	2

4. PENSION CONTRIBUTIONS

	2025	2024
	£	£
Pension contributions	-	275
	-	275

5. TANGIBLE FIXED ASSETS

	Land And Buildings	Equipment	Total
	£	£	£
Cost			
At 01/01/2025	6,316	1,126	7,442
At 31/12/2025	6,316	1,126	7,442
Depreciation			
At 01/01/2025	-	1,069	1,069
For the year	-	58	58
At 31/12/2025	-	1,127	1,127
Net Book Amounts			
At 31/12/2025	6,316	(1)	6,315
At 31/12/2024	6,316	57	6,373

6. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	987	3,942
	987	3,942

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,320	-
Taxation and social security	1,111	504
Other creditors	1,420	8,589
	3,851	9,093

8. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/12/2025 there were members.

9. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	4,951	105,238	(102,113)	-	8,076
	4,951	105,238	(102,113)	-	8,076

10. RESTRICTED FUNDS

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

Incoming Resources
for the year ended 31/12/2025

		2025		2024
		£		£
Incoming resources				
Incoming resources from generated funds				
Charitable income				
Symposium income	425		114,911	
Sundry income	5,835		5,203	
Donations	4,688		5,717	
Grants	850		5,175	
Course fees	93,440		81,643	
		105,238		212,649
		105,238		212,649
		105,238		212,649

Expenses
for the year ended 31/12/2025

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Direct costs	6,235	18,698
Symposium event costs	2,536	119,347
	8,771	138,045
	8,771	138,045
Charitable Activities		
Rent	17,977	32,026
Tutor fees	29,384	24,400
Wages	29,695	14,742
Pension contributions	-	275
Travelling	1,983	59
Accountancy fees	1,320	1,260
Advertising	7,360	7,415
Stationery & office supplies	544	1,336
Bank charges	1,402	2,620
Sundry expenses	3,619	2,318
Depreciation of equipment	58	128
	93,342	86,579
	102,113	224,624