

Notice of Lower Central Gardens Trust Board

Date: Monday, 27 January 2025 at 10.00 am

Venue: HMS Phoebe, BCP Civic Centre, Bournemouth BH2 6DY



Membership:

Chairman:

Cllr M Gillett

Vice Chairman:

Cllr J Martin

Cllr B Nanovo

Cllr L Williams

All Members of the Lower Central Gardens Trust Board are summoned to attend this meeting to consider the items of business set out on the agenda below.

The press and public are welcome to view the live stream of this meeting at the following link:

<https://democracy.bcpCouncil.gov.uk/ieListDocuments.aspx?MId=6310>

If you would like any further information on the items to be considered at the meeting please contact: Sinead O'Callaghan or email sinead.ocallaghan@bcpcouncil.gov.uk

Press enquiries should be directed to the Press Office: Tel: 01202 454668 or email press.office@bcpcouncil.gov.uk

This notice and all the papers mentioned within it are available at democracy.bcpCouncil.gov.uk

GRAHAM FARRANT
CHIEF EXECUTIVE

Date Not Specified

**DEBATE
NOT HATE**



Available online and
on the Mod.gov app



Maintaining and promoting high standards of conduct

Declaring interests at meetings

Familiarise yourself with the Councillor Code of Conduct which can be found in Part 6 of the Council's Constitution.

Before the meeting, read the agenda and reports to see if the matters to be discussed at the meeting concern your interests



What are the principles of bias and pre-determination and how do they affect my participation in the meeting?

Bias and predetermination are common law concepts. If they affect you, your participation in the meeting may call into question the decision arrived at on the item.

Bias Test

In all the circumstances, would it lead a fair minded and informed observer to conclude that there was a real possibility or a real danger that the decision maker was biased?

Predetermination Test

At the time of making the decision, did the decision maker have a closed mind?

If a councillor appears to be biased or to have predetermined their decision, they must NOT participate in the meeting.

For more information or advice please contact the Monitoring Officer
(janie.berry@bcpcouncil.gov.uk)

Selflessness

Councillors should act solely in terms of the public interest

Integrity

Councillors must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships

Objectivity

Councillors must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias

Accountability

Councillors are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this

Openness

Councillors should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing

Honesty & Integrity

Councillors should act with honesty and integrity and should not place themselves in situations where their honesty and integrity may be questioned

Leadership

Councillors should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs

AGENDA

Items to be considered while the meeting is open to the public

1. Apologies for Absence

To receive any apologies for absence.

2. Declarations of Interests

Councillors are requested to declare any interests on items included in this agenda. Please refer to the workflow on the preceding page for guidance. Declarations received will be reported at the meeting.

3. Confirmation of Minutes

1 - 6

To confirm and sign as a correct record the minutes of the Meeting held on 20 May 2024.

4. Lower Central Gardens Trust Board Meeting Update January 2025

7 - 42

The report provides service update information to the Lower Central Gardens Trust Board to demonstrate the Council commitment to maintain the public gardens known as "The Lower Central Gardens" in Bournemouth for the recreation and enjoyment of the public in accordance with the terms of the Charity Scheme made by the Charity Commission on the 13 May 2011.

Items include:

- Christmas event proposals for 2025 - 2030
- Art & Makers market update

5. Financial Statements 2023-24

43 - 82

It is a statutory requirement to agree the annual financial statements for the Lower Central Gardens Trust and submit them to the Charity Commission by 31 January each year. The Board are asked to review and agree the financial statements and the Letter of Representation prior to them being signed off by Cabinet Member for Climate Response, Environment and Energy.

6. Next Steps - Future Meeting Dates and Work

To note, discuss and agree items of business for the Trust Board to consider at future meetings. Also, to agree dates of future meetings.

No other items of business can be considered unless the Chairman decides the matter is urgent for reasons that must be specified and recorded in the Minutes.

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LOWER CENTRAL GARDENS TRUST BOARD

MONDAY, 20TH MAY, 2024

Present:

**Cllr M Gillett, Cllr A Hadley, Cllr J Martin,
Cllr B Nanovo, Cllr L Williams and R Boon**

44 Election of Chairman

RESOLVED that Councillor Gillett be elected as Chairman of the Board for the 2024-25 municipal year.

45 Election of Vice-Chairman

RESOLVED that Councillor Martin be elected as Vice-Chairman of the Board for the 2024-25 municipal year.

46 Apologies for Absence

There were no apologies for absence received.

47 Declarations of Interests

There were no declarations of interest.

48 Minutes of the Previous Meeting

The Minutes of the meeting held on 20 March were confirmed as accurate records and signed by the Chair subject to the following amendment on the Minutes of 20 March at Minute 39 – Christmas event proposals for 2024 and 2025 – 2032, a further bullet point be added to the Board discussion as follows:

- In response to a query raised regarding whether the revenue from the ice rink goes into the Lower Central Gardens Trust account, the Board was advised that the only income from the Christmas event into the Lower Central Gardens Trust was the reimbursement of the electricity.

49 Lower Central Gardens Trust Board May Report

The Director of Environment presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'A' to these Minutes in the Minute Book. The report provided service update information to the Lower Gardens Trust Board to demonstrate the Council's commitment to maintain the public gardens known as "The Lower Central Gardens" in Bournemouth for the recreation and enjoyment of the public in accordance with the terms of the Charity Scheme made by the Charity Commission on the 13 May 2011.

Items that were covered as requested by the Board:

- Proposed Scheme of Officer Delegations
- Events programme updates & new proposal
- Concessions cashless payment accessibility
- Planting

- Operational service updates

49 Proposed Scheme of Officer Delegations

The Board was advised that further to the Draft Scheme of Officer Delegations shared with the Board in March 2024, that the LCGT board was asked to feedback and advise on any further amends with the aim of reaching formal authorisation of the delegation of operational activities as laid out in Appendix 1 to the relevant directorates within the Council to support the timely operational delivery of functions and services that reflects the way of working since the Charity was established.

The Board considered the proposal and made the following comments:

- The Board raised concerns that some important issues may not come to the Board's attention due to the Proposed Scheme of Officer Delegations and proposed for it to come back to the Board for consideration annually.
- In response to concerns raised regarding the Board potentially missing important issues such as a large event due to the officer delegations, the Board was advised that the delegation would only involve operational decisions. It was clarified that any fundamental decisions would always come back to the Board, and the proposed officer delegation would only include operational decisions listed in the proposal.
- The Board was advised that any proposed event would come back to the Board for consideration as laid out in the Scheme of Officer Delegations. There would be no change to what had been done historically, the proposal was raised to formalise the Scheme of Officer Delegations.

RESOLVED that the Trustees approve the Officer Scheme of Delegations for operational activities for one year and for the Board to reconsider annually. Any policy changes or new activities are to be referred to the trust board for discussion.

Voting: Unanimous

50 Concessions cashless payment accessibility

The Board was advised that the BCP Council concessions within the Lower Gardens (1 catering kiosk and 1 mini-golf course) are operated by its Seafront Service, using cashless payment systems, and that over recent years BCP had seen a significant reduction in the number of people wanting to pay with cash and like many operators, 4 years ago the Council adopted a card only payment system at Seafront outlets.

Further to this the Board were informed that most of customers prefer to pay by card or phone, which has proven to be more efficient, with contactless payments enabling faster transactions and reducing queues. The Board was advised that this also means we do not incur the costs or security risks of storing and handling cash, enabling us to operate a more efficient service for residents and visitors. To help inform visitors, our websites advise that we only accept card payments and signage is displayed at each of our outlets and payment stations.

The Board was advised that following a successful motion to Council asking for a review of cash-only payments across Council services, we will be working with colleagues in finance to understand accessibility implications for those without regular access to banking services.

The Board considered the report and made the following comments:

- In response to a query raised regarding whether information is recorded of when customers ask to pay by cash the Board was advised that there are some occasions where they are asked if they take cash, but those occasions had not been formally recorded.
- The Board suggested it may be beneficial to take a survey of occasions where residents had asked to pay with cash to collect some data on when this occurs.

- In response to concerns raised regarding residents who are not comfortable or able to use cashless payment the Board was advised that the concerns and recommendations made by the Board would be taken back and highlighted as a part of the review.
- The Board discussed the challenges of offering cash transactions at the kiosks and the safety concerns associated with handling cash. While some individuals do not have access to cashless payment, and some prefer using cash, accepting cash transactions comes with costs that must be considered by the council in the future.
- The Board discussion centred on the inclusion of allowances for cash transactions in the budget of the gardens. The issue was brought to the Board's attention due to concerns regarding residents who may not have access to cashless payment methods. The Board emphasised the importance of making the gardens as accessible as possible for all groups within the conurbation. It was also noted that cashless transactions may have a significant impact on vulnerable groups, and these concerns should be carefully considered.

RESOLVED that the Board accepted the report with the understanding that officers would look into cashless payment accessibility specifically for vulnerable groups.

Voting: Unanimous

51 LCG 2024 Activities and Events

The Board were informed that the report showed the annual events programme, including those already approved by the board and the continuation of other annual activities. The Board was made aware of the upcoming events and asked to note the programme.

RESOLVED that the note the annual events programme, including those already approved by the board and the continuation of other annual activities.

Voting: Unanimous

52 Trial Event Proposal Summer Skate

The Board were advised that a proposal to BCP Council had been submitted for a summer roller rink with bar, big screen and catering for six weeks during July and August in the Lower Gardens, and that the proposed dates for this are Friday 19th July – Monday 26th August 2024.

In relation to this the Board were informed that Summer SKATE aimed to be an inclusive event, which supports Dorset Mind, and that it activates health, which matches the Bournemouth Gardens heritage, and that not only SKATE but a supporting calendar of events included yoga mornings, a big screen to show a family movie nights, free to attend SKATE sessions for local schools and hospice charities and plus events such as 80's nights, Motown/soul nights, and even SKATE with film nights.

Further to this the Board were advised that the proposed event aligned with the ambitions of Bournemouth Town Centre Partnership Group, a multi-agency initiative aimed to deliver action for the town centre, made up of key partners including BCP Council, community groups and organisations.

The Board considered the proposal and made the following comments:

- In response to a query raised regarding the damage to the grass in the garden the Board was advised that the operator had submitted a protection plan for the grass and had offered an alternative location for the event, different to the location of the ice rink, to allow the ground an opportunity to recover.
- The Board discussed the possibility of creating a dedicated event space in the Lower Central Gardens that would be suitable for hosting both summer and winter events. There were concerns about the ongoing issues with the grass in the gardens, and it was suggested that covering the grass could help alleviate this problem.
- The Board emphasised that the Lower Central Gardens hold historical significance and have long been an integral part of the Bournemouth town centre. The residents of the

town centre cherish the gardens and value the opportunity to sit on the grass. Preserving the gardens for public enjoyment was deemed a priority, and there was a consensus that preserving the space as a commercial asset should not take precedence.

- In response to a query raised regarding the benefit of having a commercial skate event during the summer the Board was advised the applicant had submitted an events proposal, but the estimation of a possible council fee and revenue generation from the event was yet to be determined. The event was seen as a supportive element for the town centre action plan, contributing to the overall activity and regeneration in the town centre. Additionally, it was noted that the event could potentially bring more business to other establishments in the town centre by increasing foot traffic.
- The Board suggested alternative locations for the events to take place within the town centre including Horseshoe Common or the seafront. The Board recognised the residents of Bournemouth town centre who do not have access to any green spaces and use the gardens for their enjoyment would lose an aspect of that green space.
- The Board was advised that the proposal is for a one-year trial and is not a long-term commitment at this stage. The event could provide a good learning opportunity when it comes to summer events in the gardens.
- The Board was informed that the event organiser is aware of the grass issue, which is why they have suggested an alternative location. The grass where the ice rink was would have only just recovered from the winter event. Additionally, they plan to use a canopy that allows light through to provide better protection for the grass.
- The Board was advised that the event could still operate in the rain as there is cover for users under the canopy if it were to rain.
- In response to a query raised regarding established businesses in the town centre and their potential benefit from the event held in the gardens. The Board was advised that as this was a trial event, data regarding the impact on local businesses would only be available after the event had taken place. Although local businesses have expressed their support for the Christmas event in the town centre, as it attracts more visitors to the area. It was hoped that this event would have a similar positive impact.
- The Board discussed the similarities of this event to the events tent that had been organised in previous summers and put up in the gardens.
- In response to a query raised regarding the free events the organiser would hold the Board was advised that the majority of the events would be ticketed to manage capacity issues. However, the organiser would be offering free elements to certain groups and was working with local schools and hospice charities. It was confirmed to the Board that the events would not offer free activities for all.

RESOLVED that the Trustees support the proposed Summer Skate trial event at the second proposed location.

Voting: For – 4 Against – 2

53 Gardens Planting

The Board were advised that BCP Council had moved to perennial planting across its managed parks and open spaces following a decision made by Council in February 2023 to remove funding for annual bedding and alternatively invest in a perennial planting approach to support alignment with the Council's Climate and Ecological declaration across council-maintained flower beds in all our destination parks and spaces including LCG.

In relation to this the Board were informed that no formal legacy Council or BCP Council policy for planting is known to have existed with planting having historically been designed and delivered as part of operational decisions within approved Council budget with styles and themes changing over years in line with The Bournemouth Borough Act 1985 Section 26 (3) stating The Council may purchase or acquire botanical specimens and exhibits.

The Board were further informed that in December 2023 a decision was taken to permanently cease the operation of a plant nursery at King's Park Drive (King's Park Nursery) which prior to the decision to move to perennials in February 2023 was the subsidised provider of LCG

bedding plants, and instead seek alternative community uses for the site in line with the Bournemouth Borough Council Act 1985.

The Board was advised that perennial planting had been introduced in LCG alongside other parks in Spring 2023 with planting continuing to establish itself.

The Board considered the proposal and made the following comments:

- In response to a query raised regarding the additional bulbs that were planted the Board was advised that there is not an exact number that reflects the bulb split but they are part of a mix.
- The Board praised the planting as shown in the report.
- The Board requested a visit be organised for the Trustees to visit the Lower Central Gardens in the summer to view the planting.
- The Board was advised that the planting would be continually monitored to ensure it continued to flourish.

RESOLVED that the Trustees reviewed the established perennial planting and noted BCP Council budgetary, resource and facility changes.

Voting: Unanimous

50 Next Steps - Future Meeting Dates and Work

The Board received an update on the increasing antisocial behaviours in the public toilets at the Lower Central Gardens, and in were advised that this issue was being addressed in collaboration with Dorset Police, community safety teams, and public convenience contractors. In relation to this the Board were informed that alternatives to radar keys were currently being explored to ensure that genuine users could still access the toilet facilities.

The Board also received an update on the ongoing efforts to remove graffiti in the Lower Central Gardens.

The Board was informed about the upcoming expiration of the litter compactor bin contract and the Council's plan to introduce a new litter bin policy that would standardise the use of litter bins across the conurbation, with the intention being to phase out the small number of compactor bins in the gardens and continue using the 1100L bins while the Council-wide litter bin policy is being developed and reviewed throughout the summer. Further to this the Board was advised about the ongoing collaboration with the planning department to explore potential ideas for making the bins more visually appealing, such as considering housing them in wooden units.

The Board discussed and suggested items that they wished to be included on future meeting agendas.

It was agreed that the following items would be brought to the next meeting in December:

- The Art and Makers market update
- Tourist tax update

Duration of the meeting: 10.00 - 11.16 am

Chairman at the meeting on
Monday, 20 May 2024

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LOWER CENTRAL GARDENS TRUST BOARD



Report subject	Lower Central Gardens Trust Board Meeting January 2025
Meeting date	27 January 2025
Status	Public Report
Executive summary	<p>The report provides service update information to the Lower Central Gardens Trust Board to demonstrate the Council commitment to maintain the public gardens known as "The Lower Central Gardens" in Bournemouth for the recreation and enjoyment of the public in accordance with the terms of the Charity Scheme made by the Charity Commission on the 13 May 2011.</p> <p>Items include:</p> <ul style="list-style-type: none"> - Christmas event proposals for 2025 - 2030 - Art & Makers market update
Recommendations	<p>It is RECOMMENDED that:</p> <p>a) Trustees support the following:</p> <ul style="list-style-type: none"> (i) the draft plans for the Christmas offer for 2025 - 2030 ahead of pre planning submission. (ii) the proposal for the operation of the Art & Makers market for 2025.
Reason for recommendations	To allow the smooth running of the gardens, continued public enjoyment of garden events and for time sensitive matters to be dealt with by officers.

Portfolio Holder(s):	<p>Councillor Andy Hadley - Climate Response, Environment & Energy</p> <p>Councillor Richard Herrett - Destination, Leisure & Commercial Operations</p>
Corporate Director	Glynn Barton – Chief Operations Officer
Report Authors	Amanda Barrie - Director of Commercial Operations

	Kate Langdown - Director of Environment Helen Wildman – Head of Leisure & Events
Wards	Not applicable
Classification	For Recommendation

Background

1. The Lower & Central Gardens Trust (LCGT) was created in 1873 under an Indenture (legal agreement) between BCP Council's predecessor body the Bournemouth Commissioners and Sir George Eliot Meyrick Tapps Gervis. The day-to-day control and management of the Lower Central Gardens and hence the charity, was varied by s.29 Bournemouth Borough Council Act 1985. This vested in the Council the general power to use, control and manage the Lower Central Gardens.
2. The object of the charity is the provision of open space, and public building for the purpose of recreation and enjoyment of the public.

Christmas Tree Wonderland 2024

3. Christmas Tree Wonderland was well attended in 2024 and the derig of the installations is due to be completed ahead of schedule by Friday 17 January.
4. A site inspection for the grass reinstatement will take place onsite between the contractor, Events team and Parks team on Friday 17 January with the approach being set out by the council's Parks team. All reinstatement costs will be covered by the ice rink contractor themselves.

Christmas event plans for 2025 - 2030

5. Agreement to go out to tender for a 5 year contract for the ice rink, market and lighting was approved by the LCGT board on 20 March 2024.
6. Following the award of the Christmas tender for 2025 – 2030 to Bournemouth Christmas Company Ltd, the LCGT board are asked to review and comment on the proposed plans for the scheme which include an ice rink and lighting attractions in the Lower Gardens.
7. The operator's proposal for the Lower Gardens includes an ice rink offer, and various new and returning lighting features including some commercial schemes. The same operator will also provide the Christmas market in the Town Centre.
8. The LCGT board are invited to ask any questions on the proposals to the operators within the meeting.
9. It is the intention that pre planning advice will then be sorted ahead of a full planning application for required items for the duration of the contract.
10. The operator will be appointing their own independent contractor to determine the most suitable approach to grass reinstatement for the duration of the contract in conjunction with the council's Parks team prior to pre planning.
11. The associated information related to point 5 and 6 above can be found in appendix 1 (confidential).

Art & Makers market proposal for 2025

12. The Art & Makers market has been a long-standing artist market within the Lower Gardens.
13. The Council put the operation out to tender in 2024 to look for the community to take on the market operation and management going forward.
14. During this time, the council took forward the operation for 2024 with the intention for a new operator to take this on for 2025 onwards.
15. A contract was not awarded and officers are currently discussing options with any interested parties who come forward.
16. In order to maintain the market for 2025, officers recommend continuing to deliver internally the market operations for a one-year period.

Summary of financial implications

17. As part of the Christmas Tree Wonderland proposals, the relevant procurement and financial regulations have been followed with support from the relevant internal teams.
18. Following the removal of the council revenue budget for Christmas Tree Wonderland, this contract allows for a destination event to continue in Bournemouth at no cost to the council.
19. In relation to the Art & Makers market proposals, the relevant procurement and financial regulations have been followed with support from the relevant internal teams.

Summary of legal implications

20. As part of the Christmas plans, the relevant legal regulations and agreements have been put in place.
21. As part of the Arts & Makers market, the relevant legal regulations will be followed.
22. It should be noted that the Lower Central Gardens Trust must at all times make decisions in accordance with the promotion of the objectives of the charity as registered with the Charity Commission.

Summary of human resources implications

23. There are no direct human resources implications from this report.

Summary of sustainability impact

24. The land contained within the Trust continues to be managed in a way that seeks to protect its future and move to more sustainable planting to improve biodiversity and growing impacts of climate change.
25. A grass reinstatement plan forms part of the contract for Christmas.

Summary of public health implications

26. Access to good-quality, well-maintained public spaces can help to improve physical and mental health by encouraging individuals to walk more, to play sport, or simply to enjoy a green and natural environment. Parks create important opportunities for social integration and health and wellbeing outcomes. Lower Central Gardens positively contributes towards this outcome.

Summary of equality implications

27. There are no negative equalities impacts from the activities in this report.

Summary of risk assessment

28. Health & Safety – risk assessments for the Christmas operation will be provided by the operator and contract manager by officers.
29. Timeline – consideration to the timeframe for approach and future agreement for the Art & Makers market to enable a community run event will be managed by officers.

Background papers

[Minutes Template](#) – Minutes of the LCGT Board March 2024

Appendices

Appendix 1 – Christmas proposals (confidential)

Document is Restricted

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LOWER CENTRAL GARDENS TRUST BOARD



Report subject	Financial Statements 2023-24
Meeting date	27 January 2025
Status	Public Report
Executive summary	It is a statutory requirement to agree the annual financial statements for the Lower Central Gardens Trust and submit them to the Charity Commission by 31 January each year. The Board are asked to review and agree the financial statements and the Letter of Representation prior to them being signed off by Cabinet Member for Climate Response, Environment and Energy.
Recommendations	<p>It is RECOMMENDED that:</p> <p>The Committee agree the financial statements and the Letter of Representation for the financial year 2023-24.</p>
Reason for recommendations	The Committee agree the financial statements and the Letter of Representation for the financial year 2023-24.

Portfolio Holder(s):	Councillor Andy Hadley - Cabinet Member for Climate Response, Environment and Energy
Corporate Director	Graham Farrant – Chief Executive Officer
Report Authors	Stephen White – Company Accountant
Wards	Not applicable
Classification	For Decision

Background

1. As sole trustee BCP Council is required to approve the 2023-24 Lower Central Gardens Trust financial statements before they are submitted to the Charity Commission by the 31 January 2025. The Lower Central Gardens Trust Board is asked to review and agree the financial statements and the Letter of Representation prior to the Cabinet Member for Climate Response, Environment and Energy signing them off.

Options Appraisal

2. There are no options as it is a statutory requirement to submit appropriately approved annual financial statements to the Charity Commission within the required deadline.

Summary of financial implications

3. There are no financial implications as a result of this report .

Summary of legal implications

4. The Council's executive exercises the functions as Trustee for the operations and management of the Lower Central Gardens Trust.
5. The annual financial statements for the period ending 31 March 2024 are required by the Charity Commission to be filed by 31 January 2025 in accordance with The Charities (Accounts and Reports) Regulations 2008.

Summary of human resources implications

6. There are no human resource implications as a result of this report.

Summary of sustainability impact

7. There are no sustainability implications as a result of this report.

Summary of public health implications

8. There are public health implications as a result of this report.

Summary of equality implications

9. The approval of financial statements is not a policy or service change and therefore there are no equality impacts. For this reason and equality impact assessment has not been completed.

Summary of risk assessment

10. The annual financial statements for the period ending 31 March 2024 are required by the Charity Commission to be filed by 31 January 2025 in accordance with The Charities (Accounts and Reports) Regulations 2008. Failure to file by this date would be non-compliant and could lead to reputational damage for the sole trustee BCP Council.

Background papers

None.

Appendices

Appendix 1 – Final financial statements 2023-24.

Appendix 2 – Letter of Representation 2023-24.

Appendix 3 – Audit Findings 2023-24.

Appendix 4 – Comfort Letter 2023-24.

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Lower Central Gardens Bournemouth

Charity No. 299739

Trustee's Report and Audited Accounts

31 March 2024

	Pages
Trustee's Annual Report	2 to 5
Auditor's Report	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash flows	12
Notes to the Accounts	13 to 23
Detailed Statement of Financial Activities	24 to 25

The trustee presents their report with the audited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 299739

Principal Office

Civic Centre

Bourne Avenue

Bournemouth

Dorset

BH2 6DY

Trustee

The following trustee served during the year:

BCP Council

Trustees holding title to charity property

BCP Council

Key Management Personnel

Councillor Matthew Gillett - Chair

Councillor Lawrence Williams

Councillor Andy Hadley - resigned 10 December 2024

Councillor Mike Greene - resigned 23 May 2023

Councillor Vikki Slade - resigned 23 May 2023

Chief Executive Officer - Mr Ian Poultney

Auditor

Hixsons

24 Cecil Avenue

Bournemouth

BH8 9EJ

Councillor Jamie Martin - Vice Chair

Councillor Bernadette Nanovo

Mr Roger Boon - resigned 18 December 2024

Councillor Simon Bull - resigned 23 May 2023

Councillor Stephen Bartlett - resigned 7 May 2024

OBJECTIVES AND ACTIVITIES

The object of the charity is the provision of open space for the recreation and enjoyment of the public. The Gardens are Listed Grade II in the Historic England "Register of Parks and Gardens".

The Charity is subject to several strategies that design the way that objectives are being fulfilled. The main document is Lower, Central & Upper Gardens 5-year Management Plan which was drafted in conjunction with: Bournemouth 2026 Community Strategy, Green Space Strategy, Playground Strategy, Nature Conservation Strategy.

The Management Plan and Lower Gardens Masterplan are providing details of proposals to improve the visitors' experience in the Gardens. The examples of these are: to review planting and phase replacement with new water tolerant planting, to refine and improve Christmas events in Lower Gardens to ensure smooth running, 4-year plan to renovate all the shrubs/tree borders along Westover Road, to develop Westover Gardens as an area for the arts and other community events.

ACHIEVEMENTS AND PERFORMANCE

The event highlights were the Air Festival (August 2023), the Bournemouth Marathon (October 2023), the Arts By The Sea Festival (September 2023) and winter ice rink and Christmas Tree Wonderland (November 2023 - January 2024). At the South West Tourism Awards held on 14 March 2024 the Arts By the Sea Festival (2022) won gold in the "Tourism Event / Festival of the Year" category (Winners & Finalists (southwesttourismawards.org.uk))

FINANCIAL REVIEW

Historically the Council, in its role as local authority and corporate trustee, has provided donated services each year sufficient for the charity to achieve breakeven and meet any liabilities as they fall due. This is currently the policy that is expected to continue and so the accounts have been prepared on a going concern basis. The trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. The restricted income fund of £2,689,200 represents change in the fixed assets value and is not used for distribution. The endowment fund of £19,379,000 is held on trust to be retained for the benefit of the charity as a capital fund. The trustee must permanently maintain the whole of the fund. The fund consists of assets that are used for the purposes of the charity and cannot be spent as if it were income. The net revenue expenditure supports the objective of the Trust.

PLANS FOR FUTURE PERIODS

Maintaining and improving the public's access to the Charity's land for use as pleasure gardens will continue to be the main focus in the years ahead.

PUBLIC BENEFIT

The Trustee have taken the Charity Commission's guidance on public benefit into consideration. The Lower Central Gardens are provided for the enjoyment of the public without charge and there continues to be investment in and improvements to the main pleasure garden infrastructure. Furthermore, a series of events have been held that were designed to have broad appeal to the public - both local and visitors alike.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustee has considered the risks that the charity is exposed to but do not deem there to be any significant risk arising from its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The accounts recognise the treatment of the Charity as a separate entity with its own transactions distinct from those of BCP Council.

The Trust was created in 1873 under an Indenture between BCP Council's predecessor body the Bournemouth Commissioners and Sir George Eliot Meyrick Tapps Gervis. The day to day control and management of the Lower Central Gardens and hence the charity, was varied by s.29 Bournemouth Borough Council Act 1985. This vested in the Council the general power to use, control and manage the Lower Central Gardens. BCP Council manages the Charity in its role as trustee. Recommendations from the Council Cabinet on Charity issues are referred to full meetings of the Council acting as trustee for appropriate decisions.

There is a separate Charity Board. The composition and remit of the board has been made consistent with the requirements identified in the Maidment tribunal case that addressed a similar open space known as Dartford Central Park. The board of the Trustee meets periodically and receives reports from operational staff and determines strategy and policy for the Charity. Operational decisions on day to day management of the Charity are the responsibility of the Environment Service Director and Service Managers. Charity related items are clearly separated and identified in all reports and papers. A clear distinction is drawn between the Council acting in its role as local authority and in its role of trustee of the Lower Central Gardens Trust. The trustee has considered the risks that the charity is exposed to but do not deem there to be any significant risk arising from its activities. The Charity's main relationship is with BCP Council who delivers all maintenance and management services to the Charity.

The trustee recruitment process is carried out by existing trustees on behalf of Members of the Trust. The trustee vacancy is advertised in the local media and interested parties are then provided with: a. Briefing Note b. Application Form c. Draft Scheme of Management d. Master Plan drawing e. Lower Gardens summary. The applicants are then interviewed and appointed using the Charity Commission Operational Guidance, Trustee Act 2000, OG 86 B4 'Power to employ nominees and custodians'. On the appointment the trustees are provided with a copy of the Charity Scheme for the new Trust together with the rules for conflicts of interest.

There are no formal policies or procedures adopted for the induction and training of trustees.

The law applicable to charities requires the charity trustee to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee is required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

Signed

BCP Council
Trustee
27 January 2025

Independent Auditor's Report to the Trustee of Lower Central Gardens Bournemouth

Opinion

We have audited the accounts of Lower Central Gardens Bournemouth (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 ,and of its profit/loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least 12 months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustee is responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustee

As explained more fully in the trustee's responsibilities statement found in the trustee's report, the trustee is responsible for the preparation of accounts which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed under the Charities Act 2011, s. 145 and report in accordance with the regulations made under the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud.

As part of this discussion we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, drawing on our sector experience, and considered the risk of acts by the Charity that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the trustees' meetings and correspondence between the Charity and its solicitors.

Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management, identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, reviewing of deferred income and accrued provisions.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hixsons, Accountants and Statutory Auditors
24 Cecil Avenue
Bournemouth
BH8 9EJ

27 January 2025

Hixsons is eligible for appointment as auditor in terms of the Companies Act 2006, s.1212.

Lower Central Gardens Bournemouth
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	3	226,196	163,269	-	389,465	541,355
Charitable activities	4	479,559	-	-	479,559	602,863
Other trading activities	6	176,311	-	-	176,311	207,424
Total		882,066	163,269	-	1,045,335	1,351,642
Expenditure on:						
Raising funds	7	160,093	-	-	160,093	191,444
Charitable activities	8	731,532	163,269	-	894,801	1,153,600
Other	10	-	19,267	677,771	697,038	634,084
Total		891,625	182,536	677,771	1,751,932	1,979,128
Net gains on investments		-	-	-	-	-
Net expenditure	11	(9,559)	(19,267)	(677,771)	(706,597)	(627,486)
Transfers between funds		-	-	-	-	-
Net expenditure before other gains/(losses)		(9,559)	(19,267)	(677,771)	(706,597)	(627,486)
Other gains and losses						
Other Gains		-	(21,133)	844,771	823,638	1,497,234
Net movement in funds		(9,559)	(40,400)	167,000	117,041	869,748
Reconciliation of funds:						
Total funds brought forward		9,559	2,729,600	19,212,000	21,951,159	21,081,411
Total funds carried forward		-	2,689,200	19,379,000	22,068,200	21,951,159

Lower Central Gardens Bournemouth

Balance Sheet

at 31 March 2024

Charity No. 299739

		2024	2023
		£	£
Fixed assets			
Tangible assets	13	22,068,200	21,941,600
		<u>22,068,200</u>	<u>21,941,600</u>
Current assets			
Stocks	14	-	9,559
Debtors	15	36,900	-
Cash at bank and in hand		-	17,919
		<u>36,900</u>	<u>27,478</u>
Creditors: Amount falling due within one year	16	(36,900)	(17,919)
Net current assets		-	9,559
Total assets less current liabilities		<u>22,068,200</u>	<u>21,951,159</u>
Net assets excluding pension asset or liability		<u>22,068,200</u>	<u>21,951,159</u>
Total net assets		<u><u>22,068,200</u></u>	<u><u>21,951,159</u></u>
The funds of the charity			
Restricted funds	17		
Endowment funds		19,379,000	19,212,000
Restricted income funds		<u>2,689,200</u>	<u>2,729,600</u>
		<u>22,068,200</u>	<u>21,941,600</u>
Unrestricted funds	17		
General funds		-	9,559
		<u>-</u>	<u>9,559</u>
Reserves	17		
Total funds		<u><u>22,068,200</u></u>	<u><u>21,951,159</u></u>

Approved by the trustees on 27 January 2025

And signed on their behalf by:

BCP Council

Trustee

27 January 2025

Lower Central Gardens Bournemouth
Statement of Cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	117,041	869,748
Adjustments for:		
Depreciation of property, plant and equipment	697,038	634,084
Other gains/losses	(823,638)	(1,497,234)
Decrease/(Increase) in stocks	9,559	(6,598)
Increase in trade and other receivables	(36,900)	-
Increase in trade and other payables	18,981	4,025
Net cash (used in)/provided by operating activities	<u>(17,919)</u>	<u>4,025</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(17,919)	4,025
Cash and cash equivalents at the beginning of the year	17,919	13,894
Cash and cash equivalents at the end of the year	<u>-</u>	<u>17,919</u>
Components of cash and cash equivalents		
Cash and bank balances	-	17,919
	<u>-</u>	<u>17,919</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Lower Central Gardens Bournemouth's corporate trustee includes the charity in its consolidated financial statements. The consolidated financial statements are prepared under the International Financial Reporting Standards and are available to the public at:

<https://www.bcpccouncil.gov.uk/About-the-council/Budgets-and-finance/Annual-accounts>.

In these financial statements the Lower Central Gardens Bournemouth is considered to be a qualifying entity (for the purpose of this FRS) and has applied exemptions available under FRS 102 in respect of the requirement to present a cashflow statement. Having given regard to Public Benefit Entity guidance the corporate trustee considers the Lower Central Gardens Bournemouth to be a Public Benefit Entity.

Going Concern

Historically the Council, in its role as local authority and corporate trustee, has provided donated services each year sufficient for the charity to achieve breakeven and meet any liabilities as they fall due. This is currently the policy that is expected to continue and so the accounts have been prepared on a going concern basis. The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

As of 1st April 2019 the Council became part of a new authority Bournemouth, Christchurch & Poole Council (BCP) and the policy of donation has passed to the new authority. This is enshrined in the following two UK Statutory Instruments: 1) 2018 No. 648 The Bournemouth, Dorset and Poole (Structural Changes) Order 2018 & 2) 2008 No. 2176 The Local Government (Structural Changes)(Transfer of Functions, Property, Rights and Liabilities) Regulations 2008.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Pavilion 2% Straight line

Gardens 4 - 10% Straight line

Pavilion asset (above) is Pavilion and Lower Gardens bandstand. Gardens asset (above) is Lower Gardens minor buildings, certain improvements to main buildings.

Assets are assessed at each year-end (in 2024 this was by the external company Wilks, Head & Eve whose employees are accredited by the Royal Institute of Chartered Surveyors (RICS) as to whether there is any indication that they may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and any shortfall is recognised as an impairment loss.

Impairment losses are accounted for in the following ways: 1) where there is a balance of revaluation gains for the asset in the Restricted Income fund the carrying amount of the asset is written down against that balance, up to the amount of the accumulated gains; 2) where there is no balance in the Restricted Income fund or an insufficient balance the carrying amount of the asset is written down against the expenditure in the Statement of Financial Activities (SoFA).

Where an impairment loss is subsequently reversed the reversal is credited to the SoFA up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

The assets of the Charity are treated as comprising the freehold interest (based on the Council as trustee's right to manage) in the land between Bournemouth Square and the seafront laid out as formal public pleasure gardens. The area is approximately six hectares. Furthermore it comprises the Charity's ownership of the Pavilion. Assets included in the Balance Sheet are re-valued annually.

The assets of the Charity are: 1) Pavilion - at the end of 2009-10 the land swap took place giving the Charity full ownership of the building. The value of the asset in the Balance Sheet is based on the full amount of the depreciated replacement cost and is subject to a full depreciation charge. The Pavilion is leased to BCP Council who under the agreement have sub-leased it to BH Live. Both leases are for £nil consideration. 2) Lower Central Gardens - a full share of the existing use valuation based on the concessions. The land now occupied by concessions is carried at nil value. The trustee recognises that there is an intrinsic value to the rest of the gardens but as there is no likelihood of a full or major disposal and because of the costs and difficulty in obtaining a valuation this is carried at £nil.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

The charity does not have its own bank account, all receipts are paid into and all payments paid from the BCP Council's main bank accounts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	336,064	205,291	-	541,355
Charitable activities	602,863	-	-	602,863
Other trading activities	207,424	-	-	207,424
Total	1,146,351	205,291	-	1,351,642
Expenditure on:				
Raising funds	191,444	-	-	191,444
Charitable activities	948,309	205,291	-	1,153,600
Other	-	8,152	625,932	634,084
Total	1,139,753	213,443	625,932	1,979,128
Net income	6,598	(8,152)	(625,932)	(627,486)
Net income before other gains/(losses)	6,598	(8,152)	(625,932)	(627,486)
Other gains and losses:				
Other Gains	-	169,302	1,327,932	1,497,234
Net movement in funds	6,598	161,150	702,000	869,748
Reconciliation of funds:				
Total funds brought forward	2,961	2,568,450	18,510,000	21,081,411
Total funds carried forward	9,559	2,729,600	19,212,000	21,951,159

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donated services received from BCP Council	226,196	-	226,196	336,064
Donated services received from BCP Council	-	163,269	163,269	205,291
	<u>226,196</u>	<u>163,269</u>	<u>389,465</u>	<u>541,355</u>

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Commercial operations, activities and events (see Note 5)	479,559	479,559	602,863
	<u>479,559</u>	<u>479,559</u>	<u>602,863</u>

5 Income from other trading activities (detail)

	Unrestricted	Total 2024	Total 2023
	£	£	£
Refreshments & concessions	285,643	285,643	290,511
Ice rink costs reimbursement	49,323	49,323	82,540
Arts by the Sea	16,377	16,377	23,527
Christmas Tree Wonderland	128,216	128,216	206,285
	<u>479,559</u>	<u>479,559</u>	<u>602,863</u>

6 Income from other trading activities

	Endowment	Total 2024	Total 2023
	£	£	£
Mini-golf	167,043	167,043	201,414
Art exhibition	9,268	9,268	6,010
	<u>176,311</u>	<u>176,311</u>	<u>207,424</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Commercial operations	160,093	160,093	191,444
	<u>160,093</u>	<u>160,093</u>	<u>191,444</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Maintenance of gardens and public buildings (see Note 9)	386,656	163,269	549,925	606,009
Activities and events (see Note 9)	336,626	-	336,626	540,091
<i>Governance costs</i>				
Audit fees	8,250	-	8,250	7,500
	<u>731,532</u>	<u>163,269</u>	<u>894,801</u>	<u>1,153,600</u>

Expenditure on charitable activities

9 (detail)

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
Maintenance of gardens and public buildings				
Direct costs - maintenance and repairs	31,118	-	31,118	33,556
Maintenance team	348,130	-	348,130	349,868
Public conveniences	7,408	-	7,408	17,294
Asset maintenance	-	163,269	163,269	205,291
	<u>386,656</u>	<u>163,269</u>	<u>549,925</u>	<u>606,009</u>
Activities and events				
Art Exhibition	1,705	-	1,705	8,395
Bandstand	428	-	428	3,934
Arts by the Sea	38,673	-	38,673	57,970
Christmas Tree Wonderland	205,365	-	205,365	310,514
Ice Rink	33,416	-	33,416	59,746
Events team	13,497	-	13,497	14,727
Mini-golf	43,542	-	43,542	32,794
	<u>336,626</u>	<u>-</u>	<u>336,626</u>	<u>540,091</u>

10 Other expenditure

	Restricted	Endowment	Total 2024	Total 2023
	£	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	19,267	677,771	697,038	634,084
	<u>19,267</u>	<u>677,771</u>	<u>697,038</u>	<u>634,084</u>

11 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	697,038	634,084

12 Staff costs

No employee received emoluments in excess of £60,000.

There were no direct staff costs in the year and that all staff were supplied by BCP Council. The maintenance staff are employed by the Council rather than directly by the Charity and only the proportion of cost relating to the Lower Gardens is recharged. This arrangement is in place as this is considered the most cost effective way for maintenance of the Lower Gardens to be carried out. The actual cost is based on the timesheets records and estimates where the timesheets are not available.

13 Tangible fixed assets

	Pavilion	Gardens	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	19,212,000	2,729,600	21,941,600
Revaluation	167,000	(40,400)	126,600
At 31 March 2024	<u>19,379,000</u>	<u>2,689,200</u>	<u>22,068,200</u>
Depreciation and impairment			
Depreciation charge for the year	677,771	19,267	697,038
Revaluation	(677,771)	(19,267)	(697,038)
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
Net book values			
At 31 March 2024	<u>19,379,000</u>	<u>2,689,200</u>	<u>22,068,200</u>
At 31 March 2023	<u>19,212,000</u>	<u>2,729,600</u>	<u>21,941,600</u>

14 Stocks

	2024	2023
	£	£
Goods for resale and consumables	-	9,559
	<u>-</u>	<u>9,559</u>
Carrying value analysed by activities	2024	2023
	£	£
Commercial operations	-	9,559
	<u>-</u>	<u>9,559</u>

15 Debtors

	2024	2023
	£	£
Trade debtors	36,900	-
	<u>36,900</u>	<u>-</u>

16 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,455	17,919
Other creditors	27,445	-
	<u>36,900</u>	<u>17,919</u>

17 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Endowment funds:				
Pavilion	19,212,000	844,771	(677,771)	19,379,000
<i>Total</i>	<u>19,212,000</u>	<u>844,771</u>	<u>(677,771)</u>	<u>19,379,000</u>
Restricted income funds:				
Gardens	2,729,600	142,136	(182,536)	2,689,200
<i>Total</i>	<u>2,729,600</u>	<u>142,136</u>	<u>(182,536)</u>	<u>2,689,200</u>
Unrestricted funds:				
General funds	9,559	882,066	(891,625)	-
Total funds	<u><u>21,951,159</u></u>	<u><u>1,868,973</u></u>	<u><u>(1,751,932)</u></u>	<u><u>22,068,200</u></u>

Purposes and restrictions in relation to the funds:

Endowment funds:

Pavilion

The Pavilion became fully owned by the Charity in 2009-10 and was reflected that year in the accounts as a donated asset and the endowment fund. This reserve is in the nature of an endowment i.e. it may not be spent as income nor disposed of.

Restricted funds:

Gardens

The full amount of total valuations and the cost of any subsequent routine fixed asset additions is credited to the restricted income fund as these assets can only be used for specific purposes. Any revaluations or disposals of assets within these sums is also adjusted through the reserve.

18 Analysis of net assets between funds

	Restricted funds £	Total £
Fixed assets	22,068,200	22,068,200
	<u>22,068,200</u>	<u>22,068,200</u>

19 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	17,919	(17,919)	-
	<u>17,919</u>	<u>(17,919)</u>	<u>-</u>
Net debt	<u>17,919</u>	<u>(17,919)</u>	<u>-</u>

20 Related party disclosures

	2024	2023
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	BCP Council in its role as local authority	
<i>Description of relationship between the parties</i>	Trustee	
<i>Amount received from the related party</i>	389,465	541,355
<i>Amount owing to related party</i>	27,445	-

The Lower Central Gardens Bournemouth's corporate trustee includes the charity in its consolidated financial statements. The consolidated financial statements are prepared under International Financial Reporting Standards and are available to the public at

<https://www.bcpCouncil.gov.uk/Assets/About-the-council/Statement-of-Accounts-from-2023-to-2024.pdf>. Having given regard to Public Benefit Entity guidance the corporate trustee considers the Lower Central Gardens Bournemouth to be a Public Benefit Entity.

The Council acting in its role as trustee of the charitable trust nominates certain Members to act as members of the Trust Board. The Trust Board has a Constitution setting out administration and management arrangements of the trust. The charity trustee was not paid or reimbursed expenses during the year and did not receive any emolument or payment for professional or other services. There were no transactions involving the trustee and related parties and there were no ex-gratia payments. The Council has historically subsidised the annual deficits of the Charity.

Lower Central Gardens Bournemouth
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies					
Donated services received from BCP Council	226,196	-	-	226,196	336,064
Donated services received from BCP Council	-	163,269	-	163,269	205,291
	<u>226,196</u>	<u>163,269</u>	<u>-</u>	<u>389,465</u>	<u>541,355</u>
Charitable activities					
Commercial operations, activities and events (see Note 5)	479,559	-	-	479,559	602,863
	<u>479,559</u>	<u>-</u>	<u>-</u>	<u>479,559</u>	<u>602,863</u>
Other trading activities					
Mini-golf	167,043	-	-	167,043	201,414
Art exhibition	9,268	-	-	9,268	6,010
	<u>176,311</u>	<u>-</u>	<u>-</u>	<u>176,311</u>	<u>207,424</u>
Total income and endowments	882,066	163,269	-	1,045,335	1,351,642
Expenditure on:					
Costs of other trading activities					
Commercial operations	160,093	-	-	160,093	191,444
	<u>160,093</u>	<u>-</u>	<u>-</u>	<u>160,093</u>	<u>191,444</u>
Total of expenditure on raising funds	160,093	-	-	160,093	191,444
Charitable activities					
Maintenance of gardens and public buildings (see Note 9)	386,656	163,269	-	549,925	606,009
Activities and events (see Note 9)	336,626	-	-	336,626	540,091
	<u>723,282</u>	<u>163,269</u>	<u>-</u>	<u>886,551</u>	<u>1,146,100</u>
Governance costs					
Audit fees	8,250	-	-	8,250	7,500
	<u>8,250</u>	<u>-</u>	<u>-</u>	<u>8,250</u>	<u>7,500</u>
Total of expenditure on charitable activities	731,532	163,269	-	894,801	1,153,600
General administrative costs, including depreciation and amortisation					
Depreciation of Pavilion	-	-	677,771	677,771	625,932
Depreciation of Gardens	-	19,267	-	19,267	8,152
	<u>-</u>	<u>19,267</u>	<u>677,771</u>	<u>697,038</u>	<u>634,084</u>
Total of expenditure of other costs	-	19,267	677,771	697,038	634,084

Lower Central Gardens Bournemouth
Detailed Statement of Financial Activities

Total expenditure	891,625	182,536	677,771	1,751,932	1,979,128
Net gains on investments	-	-	-	-	-
	(9,559)	(19,267)	(677,771)	(706,597)	(627,486)
Net expenditure					
Net expenditure before other gains/(losses)	(9,559)	(19,267)	(677,771)	(706,597)	(627,486)
Other Gains	-	(21,133)	844,771	823,638	1,497,234
Net movement in funds	(9,559)	(40,400)	167,000	117,041	869,748
Reconciliation of funds:					
Total funds brought forward	9,559	2,729,600	19,212,000	21,951,159	21,081,411
Total funds carried forward	-	2,689,200	19,379,000	22,068,200	21,951,159

Hixsons Limited
Chartered Certified Accountants
24 Cecil Avenue
Bournemouth

Date: 27 January 2025
Our Ref: LCG2324LoR
Contact: Stephen White
Email: Stephen.white@bcpcouncil.gov.uk
Tel: 01202 817754

Dear Sirs

Lower Central Gardens Bournemouth Financial Statements for the year ended 31 March 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the period ended 31st March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

GENERAL

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and shareholder meetings.
4. The financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements are immaterial both individually and in total.

INTERNAL CONTROL AND FRAUD

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
8. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

ASSETS AND LIABILITIES

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

ACCOUNTING ESTIMATES

12. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

LOANS AND ARRANGEMENTS

13. The charity has not granted any advances or credits to, or made guarantees on behalf of, trustees other than those disclosed in the financial statements.

LEGAL CLAIMS

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

LAWS AND REGULATIONS

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

RELATED PARTIES

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of charity law or accounting standards.

SUBSEQUENT EVENTS

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

GOING CONCERN

18. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee has taken all the steps that he ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the board of trustees

The Trustee
Lower Central
Gardens
Bournemouth

Civic Centre
Bourne Avenue
Bournemouth BH2 6DY

17 January 2025

Dear Sirs

Lower Central Gardens 2024 audit

Overview of the scope of our audit

The following Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate that our audit opinion will be unmodified, subject to the outstanding matters detailed below:

Receipt of:

Signed management letter of representation

Signed financial statements

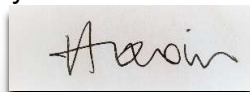
Signed letter of comfort that the charity will be continued to be supported by

BCP Council

We very much appreciate the kind assistance provided by Council colleagues

during our audit. They are a pleasure to work with

Yours faithfully



Hixsons

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Registered in
England & Wales
no. 4820558

Hixsons Audit findings report

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting based on the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Audit approach

Our audit approach was based on a thorough understanding of the charity's business and is risk based, and in particular included:

An evaluation of the Charity's internal controls environment, including its IT systems and controls;

Substantive testing of significant transactions and material account balances

We have not had to alter or change our audit plan, as communicated to you.

Findings related to significant risks

Significant risks are defined by professional standards as risks that, in the judgement of the auditor, requiring special audit consideration. In identifying risks, we consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Risk audit approach

Fraud in revenue recognition

Under ISA (UK) 240 there is a presumed risk of fraud in relation to revenue recognition. The presumption is that the charity could adopt accounting policies or recognise sales in such a way as to lead to a material misstatement in the reported revenue position.

Our audit approach was:

Review and testing of revenue recognition policies.
Detailed substantive testing on material revenue streams.

Based on the audit work performed, no evidence of fraud in revenue has been identified.

Management override of controls

Under ISA (UK) 240 there is a presumed risk that management and directors have the ability to process transactions or make adjustments to financial records outside of the normal financial control processes. Such transactions could lead to a material misstatement in the financial statements.

Our approach was to:

Make inquiries of management and key finance team members throughout the fieldwork.

Review a sample of manual journals through the year to ensure that these are appropriate and agree to supporting documentation.

Detailed review of significant estimates and judgements to ensure that these are appropriate.

Substantive audit of any one off or significant unusual transactions.

Based on the audit work performed, no evidence of management override has been identified.

Going concern

Under ISA 570 (UK) those charged with governance are responsible for the preparation of the financial statements and the assessment of the entity's ability to continue as a going concern. There is a risk that the going concern status of the charity is inappropriate as it runs at a deficit.

Our approach was to:

Review post period end position and performance.

Review of forecasts and budgets and discuss with management to understand assumptions.

Perform sensitivity analysis to identify the feasibility of going concern basis, discussions with management including consideration of related disclosures in the financial statements.

Based on the audit work performed, going concern basis used to prepare financial statements is appropriate.

There were no changes to our audit plan previously communicated to you.

Going concern

We concur with management's assessment that it is appropriate to continue to adopt the going concern and there are no material uncertainties relating to going concern which should be disclosed in the financial statements. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charity's ability to continue as a going concern.

Accounting policies, estimates and disclosures

The accounting policies used in preparing the financial statements are unchanged from the previous year.

Our work included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the charity. We found the disclosed accounting policies, significant accounting estimates and the overall disclosure and presentation to be appropriate for the charity.

Other communication requirements

Fraud or suspected fraud

We have previously discussed the risk of fraud with you and we have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit.

Our work as auditor is not intended to identify any instances of fraud of a non-material nature and should not be relied upon for this purpose. If the directors wish to obtain enhanced assurance with regard to the effectiveness of internal control in preventing and detecting fraud we should be happy to provide additional services.

Non-compliance with laws and regulations

As part of our standard audit testing, we have reviewed the laws and regulations impacting the business.

There are no indications from this work of any significant incidences of non-compliance or material breaches of laws and regulations stopping the business from continuing as a going concern or that would necessitate a provision or contingent liability.

There are also many other laws and regulations relating to health and safety as well as human resources generally and industry specific requirements. We are not aware of any significant incidences of non-compliance.

Internal controls

The purpose of an audit is to express an opinion on the financial statements. As part of our work we considered internal controls relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. However, this work was not for the purpose of expressing an opinion on the effectiveness of internal controls.

We are required to report to you in writing, significant deficiencies in internal controls that we have identified during the audit. These matters are limited to those which we have concluded are of sufficient importance or merit being reported to you.

The scope of our work is not designed to be an extensive review of all internal controls. If we had performed more extensive procedures, we might have identified more recommendations.

Independence

In accordance with our profession's ethical guidance there are no further matters to bring to your attention in relation to our integrity, objectivity and independence.

Recommendations

Ledger system

The charity's transactions are included within the Council's Ledger system and have to be extracted. This produces a potential risk that not all transactions will be extracted and therefore the charity's income and expenditure may be misstated. This occurred this year, and we recommend that this procedure is reviewed to ensure that this does not recur. It is also difficult to always trace the charity's transactions through to source documents given they are part of a substantially larger set of transactions. We recommend that the charity has its own set of ledgers and bank account. We are aware in the past management response has been that this is unnecessary, but we think that our audit time and therefore cost would be reduced, and the risk of misstatement would also be reduced.

VAT

The charity does not have its own VAT registration, but all transactions are passed through the council's VAT account. This is unusual, and it is possible that this may misstate VAT particularly where charitable activities are concerned, as not all charity transactions allow for the recovery of VAT. We recommend that the charity has a separate VAT registration.

Stock

Stock was not counted at year end even though there was trading at the Hedgehog site in March 2024. We suspect this is because of a change of operational control, to be under the seafront team, who may have assumed that the stock lay under their purview. We recommend that Council staff be made very clear that the operations of a separate legal entity as is this charity are treated as such and not subsumed into operational imperatives. We also expect that a stock take will take place at the end of the current accounting year, that is 31 March 2025. Whilst the stock is expected to be immaterial, it is a breakdown in procedure which should, we feel, be addressed.

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Nick Hixson
Hixsons Limited
24 Cecil Avenue
Bournemouth

BH8 9EJ

Date: 27 01 2025
Our Ref: AR/Lower Central Gardens
Contact: Stephen White
Email: Stephen.white@bcpcouncil.gov.uk
Tel: 01202 817 754

Dear Nick

Council Contributions made to The Lower Central Gardens during 2022/23 and 2023/24

Please find below confirmation of the amounts contributed from the Council to the charity during 2022/23 and 2023/24.

THE LOWER CENTRAL GARDENS BOURNEMOUTH CHARITABLE TRUST	<u>2023/24</u>	<u>2022/23</u>
Total Council Contributions	<u>389,465</u>	<u>541,355</u>

Under the Bournemouth Council Act 1985, Bournemouth Council is responsible for donating services each year sufficient for the trust to achieve breakeven and meet any liabilities as they fall due. As of 1st April 2019 the Council became part of a new authority Bournemouth, Christchurch and Poole and the policy of donation has passed to the new authority under the two UK statutory instruments 2018 No.648 The Bournemouth, Dorset and Poole (Structural Change) Order 2018 and 2008 No.1276 The Local Government (structural change) (transfer of functions, property, rights and liabilities) regulations 2008. The council will continue to support the trust under statute for at least 12 months following the date of signing of the accounts. This support will be sufficient to meet the operating deficit of the charity.

Finally, I confirm for the above charity that there have been no subsequent events affecting it that need to be brought to your attention.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Adam Richens'.

Adam Richens

Chief Financial Officer and Head of Financial Services - BCP Council

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