

The Lower Central Gardens Trust

Charity Accounts 2021/22 - Bridging Document - Draft accounts dated 18 April 2022 to Final Accounts dated 24 January 2023

		Draft Accounts 18 April 2022	Final Accounts 24 January 2023	Movement £	Adjustment	Adjustment Comment
Donation from BCP Council	page 17	(461,474)	(460,672)	802		Recognition of the net reduction in expenditure reducing the donation required from BCP Council
Reference and administrative details	page 3					Updated with board members joining and leaving dates
Financial Review						
Unrestricted income fund	page 5	2,960	2,961	1		Roundings of 2020/21 brought forward
Statement of Financial Activities						
Expenditure on						
- Commercial trading operations	page 11	206,834	206,963	129		Amount amended to reflect actual costs compared to accrued costs plus movement in catering year end closing stock
- Maintenance of gardens and public buildings	page 11	361,365	361,379	14		Amount amended to reflect actual costs compared to accrued costs
- Cost of providing recreational activities	page 11	570,708	569,308	(1,400)		Amount amended to reflect actual costs compared to accrued costs
Net Movement in Funds		0	454	454		Presentational adjustment, regarding closing stock movement 2021/22 vs 2020/21
Total Funds brought forward	page 11	2,506	2,507	1		Roundings of 2020/21 brought forward
Transfer to / (from) unrestricted income fund	page 11	454	0	(454)		Presentational adjustment, regarding closing stock movement 2021/22 vs 2020/21
Balance Sheet						
Stock	page 12	2,960	2,961	1		Roundings of 2020/21 brought forward
Cash held on behalf of trust	page 12	0	13,894	13,894		Cash held within BCP bank account to settle creditors
Creditors	page 12	0	(13,894)	(13,894)		Amounts owed to creditors at year end
Funds of the Charity						
Unrestricted Income fund	page 12	2,960	2,961	1		Roundings of 2020/21 brought forward
Note 1 - Accounting policies	page 14					Presentational adjustment, new Note 1e Cash held on behalf of Trust
	page 14					Presentational adjustment, new Note 1f Creditors
Note 4 - Analysis of Expenditure on raising funds						
Public conveniences	page 15	12,107	12,122	15		Amount amended to reflect actual costs compared to accrued costs
Ice rink	page 15	25,104	25,130	26		Amount amended to reflect actual costs compared to accrued costs
Mini-golf	page 15	42,230	40,806	(1,424)		Amount amended to reflect actual costs compared to accrued costs
Note 6 - Stock						
Balance carried forward	page 16	2,960	2,961	1		Roundings of 2020/21 brought forward
Note 7 - Creditors						
Creditors	page 16	0	(13,894)	(13,894)		Amounts owed to creditors at year end
Note 8 - Unrestricted income fund						
Balance brought forward	page 16	2,506	2,507	1		Roundings of 2020/21 brought forward
Note 11 - Analysis of net assets between funds						
Current assets	page 17	2,960	2,961	1		Roundings of 2020/21 brought forward