

**BERKSHIRE GARDENS TRUST**  
**(a company limited by guarantee)**

**DIRECTORS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**REGISTERED OFFICE**  
**23 St James Close, Pangbourne, Berkshire RG8 7AP**  
**Registered in England and Wales – Company number 6905541**

**BERKSHIRE GARDENS TRUST**  
**(a company limited by guarantee)**

**TRUSTEES' ANNUAL REPORT**  
**including Directors' Report**

The trustees have pleasure in submitting their annual report together with the accounts for the year to 31 March 2017.

**Objects of the Trust**

The company's principal activity, as established by its memorandum and articles of association, is to act as an educational charity by promoting the understanding, conservation and enhancement of the parks and gardens of Berkshire. During 2016/2017 the company held lectures, organised garden visits and published a newsletter and a booklet entitled '*Lancelot Brown & the landscape of Caversham Park*', written by Ben Viljoen, a former trustee.

The directors of the company are the trustees, who decide on all matters of policy through the committee of the trustees.

**Accumulated Fund**

The net movement in the fund for this accounting year of the company is shown on page 7 of the attached accounts. The trustees propose to utilise the fund for further activities in the continuation of the company's objects. The company does not incur any commitments that cannot be satisfied from the fund.

**Directors**

The directors who were in office at the end of the period covered by this report were:

Gaila Adair	Bettina Kirkham
Charles Elly (Chairman)	Hugh Simon (Treasurer)
Janet Fuller	Peter Thorn ( <i>resigned 3 May 2017</i> )
Richard Griffith-Jones	Indra Townsend
Fiona Hope (Secretary)	

As the company is limited by guarantee, no directors have any interest in shares of the company.

By Order of the Directors

*F M Hope*

Fiona Hope  
Company Secretary and Director  
5 July 2017

## **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the income and expenditure for that period. In preparing the financial statements, the directors are required

- to select suitable accounting policies and then apply them consistently;
- to make judgements and estimates that are reasonable and prudent; and
- to prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 MARCH 2017**

**INCOME & EXPENDITURE**

	<i>Note</i>	£ 2017	£ 2016
<b><u>Incoming Resources</u></b>			
Donations and Gift Aid	<i>1c</i>	919.11	803.80
Membership subscriptions	<i>1c</i>	1,024.00	984.00
Sale of publications		341.50	-
Grants	<i>2</i>	300.00	-
Events		3,415.00	1,847.00
<b>Total Incoming Resources</b>		<b>5,999.61</b>	<b>3,634.80</b>
<b><u>Resources Expended</u></b>			
Promotion and website		224.41	166.70
Publications		270.45	-
Insurance and GT affiliation		412.25	419.75
Administration, travel and AGM		265.40	262.66
Events		2,495.83	1,165.00
Depreciation	<i>1d</i>	-	102.88
<b>Total Resources Expended</b>		<b>3,668.34</b>	<b>2,116.99</b>
<b>Net incoming resources for year</b>	<i>2</i>	<b>2,331.27</b>	<b>1,517.81</b>

The notes on pages 6 and 7 form part of these accounts.

There were no gains or losses in the year other than those disclosed above in the income and expenditure account.

The financial statements for the year are prepared on an unmodified historical cost basis.

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**BALANCE SHEET**  
**AS AT 31 MARCH 2017**

	<i>Note</i>	£ 2017	£ 2016
<b>TANGIBLE FIXED ASSETS</b>	4	-	-
<b><u>Current Assets</u></b>			
Debtors		130.00	105.00
Prepaid expenditure		195.00	412.25
Cash at bank	3	15,954.46	14,670.44
<b>Total Current Assets</b>		<b>16,279.46</b>	<b>15,187.69</b>
<b><u>Creditors</u></b>			
Amounts falling due within one year:			
Deferred income	5	284.00	1,523.50
<b>Total Creditors</b>		<b>284.00</b>	<b>1,523.50</b>
<b>NET CURRENT ASSETS</b>		<b>15,995.46</b>	<b>13,664.19</b>
<b>NET ASSETS</b>		<b>15,995.46</b>	<b>13,664.19</b>
<b>FUNDS</b>			
At start of year		13,664.19	12,146.38
Net incoming resources for year		2,331.27	1,517.81
<b>ACCUMULATED FUND</b>	6	<b>15,995.46</b>	<b>13,664.19</b>

The notes on pages 6 and 7 form part of these accounts.

For the year to 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of directors on 5 July 2017 and signed on their behalf by

*Charles Elly*

Charles Elly, Chairman

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**  
**(forming part of the financial statements)**

**1. Accounting Policies**

**a) Accounting basis**

The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards.

**b) Cash flow statement**

The company has elected not to prepare a Cash Flow under the exemption granted to small and medium sized companies.

**c) Subscriptions and donations received**

Subscriptions are receivable for the right to be a member of the Trust; accordingly they are accounted for over the year to which they relate. Donations and Gift Aid are recognised when received by the Trust. Although not a registered charity, the Trust is treated as a charity for tax purposes under agreement of HMRC and hence is entitled to claim Gift Aid.

**d) Depreciation**

Fixed assets are depreciated at the rate of 20% of cost per annum.

**2. Net Income for the Period**

This represents the net amount of receipts after provision for all outgoings during the year. During the year the company received a grant of £300.00 from the Landscape Institute on behalf of the Capability Brown Festival partnership for research carried out by the company on 'Capability' Brown gardens in Berkshire.

The directors receive no remuneration for their services to the company. Directors are reimbursed for some expenses necessarily incurred in furtherance of the company's objects. There are no employees and consequently there are no staff costs.

**3. Cash Balances at Bank**

	£ 2017	£ 2016
National Westminster Bank current account	15,954.46	14,670.44
	<hr/> 15,954.46 <hr/>	<hr/> 14,670.44 <hr/>

**BERKSHIRE GARDENS TRUST**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017 (continued)**

**4. Tangible Fixed Assets**

	£ Display Stands	£ Total
<i>COST</i>		
At beginning of year	514.32	514.32
At end of year	<b>514.32</b>	<b>514.32</b>
<i>DEPRECIATION</i>		
At beginning of year	514.32	514.32
At end of year	<b>514.32</b>	<b>514.32</b>
NET BOOK VALUE:		
At 31 March 2017	-	-
At 31 March 2016	-	-

**5. Deferred Income**

	£ 2017	£ 2016
Subscriptions paid in advance	<b>284.00</b>	376.00
Advance event ticket sales	-	1,147.50
	<b>284.00</b>	1,523.50

**6. Accumulated Fund**

	£ 2017	£ 2016
Opening balance	<b>13,664.19</b>	12,146.38
Net movement in the fund for the year	<b>2,331.27</b>	1,517.81
	<b>15,995.46</b>	13,664.19