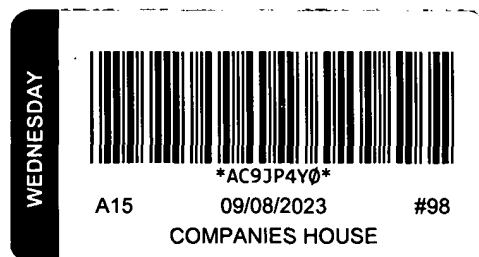


BERKSHIRE GARDENS TRUST
(a company limited by guarantee)

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023



REGISTERED OFFICE
23 St James Close, Pangbourne, Berkshire RG8 7AP
Registered in England and Wales – Company number 6905541
Registered Charity in England and Wales number 1201501

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 2023.

Objects of the Trust

The Trust was incorporated as a company limited by guarantee on 14 May 2009. The company's principal activity is to act as an educational charity by promoting the understanding, conservation and enhancement of the parks and gardens of Berkshire.

Owing to its income having exceeded £5,000 for the year to 31 March 2022, the company applied to obtain registration with the Charity Commission for England and Wales on 19 October 2022: this was granted on 5 January 2023. Pursuant to its application the members approved the adoption of new articles of association on 29 September 2022.

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 during the period covered by this report were:

† Janet Fuller (Vice-chair)

Bettina Kirkham (Chair)

* Kim Hacker

** Michelle Leek

Fiona Hope (Secretary)

Alison Mihail

Deborah James

Hugh Simon (Treasurer)

† Resigned 31 July 2022

* Co-opted 19 May 2022, elected 29 September 2022

** Co-opted 6 March 2023

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

By Order of the Directors



Fiona Hope

Company Secretary and Director

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 2023**

INCOME & EXPENDITURE

	<i>Note</i>	£ 2023	£ 2022
<u>Incoming Resources</u>			
Donations, bequests and Gift Aid	1c	3,517.94	364.76
Membership subscriptions	1c	1,164.00	1,226.00
Events		3,493.00	3,590.00
Total Incoming Resources		8,174.94	5,180.76
<u>Resources Expended</u>			
Promotion and website		1,122.68	406.33
Publications and research		52.50	287.93
Insurance and memberships		586.40	533.50
Administration and travel		55.90	116.26
Charity Commission application (support and advice)		900.00	-
Events		2,969.58	2,562.40
Depreciation	1d	178.08	178.08
Total Resources Expended		5,865.14	4,084.50
Interest received	3	27.43	26.82
Net incoming resources for year	2	2,337.23	1,123.08

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.

BERKSHIRE GARDENS TRUST
(a company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	£ 2023	£ 2022
TANGIBLE FIXED ASSETS	5	222.96	401.04
<u>Current Assets</u>			
Debtors		818.55	302.85
Stock		43.96	25.24
Prepaid expenditure		75.00	-
Deposit account	3	10,000.00	10,000.00
Cash at bank	4	11,591.46	9,032.87
Total Current Assets		22,528.97	19,360.96
<u>Creditors</u>			
Amounts falling due within one year:			
Deferred income		960.55	307.85
Total Creditors		960.55	307.85
NET CURRENT ASSETS		21,568.42	19,053.11
NET ASSETS		21,791.38	19,454.15
FUNDS			
At start of year		19,454.15	18,331.07
Net incoming resources for year		2,337.23	1,123.08
ACCUMULATED FUND	6	21,791.38	19,454.15

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

For the year to 31 March 2023 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 2023 and signed on their behalf by

Bettina Kirkham, Chair



**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023
(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 Statement 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, bequests and Gift Aid are recognised when received by the Trust.

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. On 20 September 2022 the company received a bequest of £3,000.00 from the estate of the late Rodney Stubblefield, a former director of the company.

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. Deposit Account

	£ 2023	£ 2022
Nationwide Business 95 Day Saver	10,000.00	10,000.00
	<u>10,000.00</u>	<u>10,000.00</u>

The deposit account is a variable interest rate account on 95 days' notice at the Nationwide Building Society. During the year interest rate averaged 0.03% (2022 0.03%). Interest is recognised in the year received.

BERKSHIRE GARDENS TRUST
(a company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4. Cash Balances at Bank

	£ 2023	£ 2022
National Westminster Bank current account	11,591.46	9,032.87
	<u>11,591.46</u>	<u>9,032.87</u>

5. Tangible Fixed Assets

	£ Projector and Cable Guards	£ Display Stands, Pull- Up Banner and Sail Flags	£ Total
COST			
At beginning of year	393.00	1,011.72	1,404.72
Purchases	-	-	-
At end of year	<u>393.00</u>	<u>1,011.72</u>	<u>1,404.72</u>
DEPRECIATION			
At beginning of year	235.80	767.88	1,003.68
Charge for year	78.60	99.48	178.08
At end of year	<u>314.40</u>	<u>867.36</u>	<u>1,181.76</u>
NET BOOK VALUE:			
At 31 March 2023	<u>78.60</u>	<u>144.36</u>	<u>222.96</u>
At 31 March 2022	<u>157.20</u>	<u>243.84</u>	<u>401.04</u>

6. Accumulated Fund

	£ 2023	£ 2022
Opening balance	19,454.15	18,331.07
Net movement in the fund for the year	2,337.23	1,123.08
	<u>21,791.38</u>	<u>19,454.15</u>