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THE  
FORGOTTEN GARDENS OF  
**EASTON LODGE**

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Company No. 4638621

Charity No. 1101442

**THE GARDENS OF EASTON LODGE  
PRESERVATION TRUST**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST JANUARY 2014**

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2014**

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**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
TRUSTEE'S REPORT – STATUTORY INFORMATION  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2014**

**TRUSTEES @ 31<sup>st</sup> January 2014**

G BLACKSHAW  
R DREVER  
J BOUTWOOD  
C DEAN– CHAIR  
C MATTHEWS  
R WHALLEY

**REGISTERED OFFICE**

C/O THE OLD BARN  
PARSONAGE ROAD  
TAKELEY  
ESSEX  
CM22 6QX

**COMPANY NUMBER**

4638621

**CHARITY NUMBER**

1101442

**BANKERS**

Barclays Bank  
Dunmow Branch

**INDEPENDENT EXAMINER**

Nicholas Wood  
Ashwood House  
Thaxted  
CM6 2NE

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
TRUSTEE'S REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2014**

**STATUS**

The company, number 4638621, is limited by guarantee and has charitable status. The charity registration number is 1101442. It has a Memorandum and Articles of Association as its governing documents.

**PRINCIPAL ACTIVITIES**

The principle activity of the charitable company in the period under review was the continued preservation of the Gardens of Easton Lodge and keeping them accessible to the public.

**ACHIEVEMENTS**

In addition to the usual nine Sunday public open days, we have welcomed 20 groups for mid-week Garden tours. This new initiative has not only increased our income but made the Gardens accessible to more people. We have been fortunate to have many man (and woman)-hours of work from our regular volunteers, and a group from Glaxo Smith Kline to paint our Tea Pavilion and to lay the foundations for a new building. This building now houses the Archive of the Gardens, much of the information having been newly typed and presented, and a small souvenir & book shop. Lighting, which we have not had before in the Gardens, has been installed in both the Archive building and the Tea pavilion. To further improve the visitor experience, we have new signage, and many of the trees now have labels, for which we obtained sponsorship. Gardening work in the Italian Garden has continued, and all beds are now re-planted. Towards the end of the year the owners of part of the Gardens, Land Securities, indicated that they were willing to let the Trust take over the Walled Garden. This has been derelict for many years, and so much work will be needed to clear it. We look forward to this exciting project in 2014.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REVIEW OF THE YEAR**

In the Trust's 11<sup>th</sup> year of operation the Trustees:

- a. Continued to manage and enhance the Gardens of Easton Lodge
- b. Received sponsorship of the 2014 calendar
- c. Erected a building to house the Trust's archives and display them to visitors

Took on a new project of restoration in the Walled Garden

**FIXED ASSETS**

Acquisition of fixed assets during the year is shown in the notes to the accounts.

**TRUSTEES**

The Trustees who served during the year are shown below:

- G BLACKSHAW
- J BOUTWOOD
- J DAVEY (resigned October 2013)
- R DREVER (appointed 30<sup>th</sup> January 2014)
- C DEAN (Chair)
- C MATTHEWS
- R WHALLEY

**TRUSTEES RESPONSIBILITIES**

Company and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the surplus or deficit of the charitable company for that period. In preparing those financial statements the company are required to:

1. Make suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the directors are aware at the time the report is approved

- There is no relevant financial information of which the company's independent examiner is unaware, and
- The directors have taken all the steps that they ought to have taken to make them aware of any relevant financial information and to establish that the independent examiner is aware of that information.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the board on 16 October 2014 and signed on their behalf.

TRUSTEE

*C M Dean*  
CATHERINE DEAN

**Independent Examiner's Report to the Members of the Gardens of Easton Lodge Preservation Trust for the Year Ended 31<sup>st</sup> January 2014.**

I report on the accounts of the Charitable Company for the year ended 31<sup>st</sup> January 2014 which are set out on pages 5 to 9.

**Respective responsibilities of the Trustees and the Examiner.**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the accounts. I understand that the Trustees consider that an audit is not required for the year under section 144 (2) of the Charities Act 2011 and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under company law and it is eligible for an independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and to state whether any particular matters have come to my attention.

**Basis of my Report.**

My examination was undertaken in accordance with the general directions given by the Charity Commission. Such examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented to me with those records. It also includes consideration of any unusual items or disclosures in the accounts and obtaining explanations from the Trustees concerning any such issues. These procedures do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts represent a 'true and fair' view. As a result my report is limited to those matters set out in the statement below.

**Independent Examiner's Statement.**

In connection with my examination, no matter has come to my attention:

a) which gives me reasonable cause to believe that any material respects the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2006 Companies Act and with the methods and principles contained within the Statement of Recommended Practice for the reporting by Charities dated 2005,

have not been met, or

b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nicholas Wood M.Sc  
Independent Examiner



Ashwood House  
Thaxted CM6 2NE

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2014**

	Note	Total 2014 £	Total 2013 £
<b>Incoming Resources</b>			
<i>Incoming Resources from generated funds</i>			
Voluntary Income		<b>5,881</b>	<b>2063</b>
Gifts & Donations		798	1,748
Membership Income		343	315
Grant from Land Securities		4740	-
Activities for Generating Funds		<b>7,636</b>	<b>6401</b>
Catering Income		5,480	4,039
Sales		2,971	2,362
Children's Activities		150	-
Investment Income		<b>9</b>	<b>429</b>
<i>Incoming resources from charitable activities – admissions</i>		<b>12,899</b>	<b>7,098</b>
<b>Total Incoming Resources</b>		<b>27,434</b>	<b>15,991</b>
<b>Resources Expended</b>			
Charitable Activities	8	23,167	23,586
Governance Costs	5	-	-
<b>Total Resources Expended</b>		<b>23,167</b>	<b>20,587</b>
<b>Net Income</b>	2	<b>4,267</b>	<b>(7,595)</b>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward at the 1<sup>st</sup> February 2013</b>		<b>36,117</b>	<b>43,712</b>
<b>Total funds carried forward at the 31<sup>st</sup> January 2014</b>		<b>40,384</b>	<b>36,117</b>

The company made no recognised gains and losses other than those reported in the income and expenditure report.

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST**  
**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> JANUARY 2014**

	At 31st January 2014		At 31st January 2013	
	£	£	£	£
Fixed Tangible Assets		11,474		5,651
Current Assets				
Debtors & Prepayments	514		679	
Cash at bank and in hand	29,071		31,431	
Less Creditors & accrued income Amounts falling due within one year	675		965	
Net Current Assets		28,910		30,466
Total Net Assets		<u>40,384</u>		<u>36,117</u>
Financed by:				
Unrestricted Funds		40,384		31,879
Restricted Funds		-		4,238
		<u>40,384</u>		<u>36,117</u>

In approving these financial statements as Trustees, and directors of the company we hereby confirm the following:

For the year ending 31<sup>st</sup> January 2014 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 in accordance with section 476 of the Companies Act 2006

The Trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The accounts were approved by the board of Trustees on 16 October 2014

TRUSTEE

*C M Dean*  
 CATHERINE DEAN



**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST JANUARY 2014**

**1. ACCOUNTING POLICIES**

**1a. Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), comply with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable accounting standards and Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

**1b. Tangible fixed assets**

Fixed assets are shown at historical cost.

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life by the straight line method.

**1c. Taxation**

The charitable company is exempt from taxation under s505 Income and Corporation Taxes Act 1988.

**1d. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1e. Funds**

The Restricted Funds are income funds given to the charity for specific purposes. In the year the Trustees deemed it appropriate to use the Restricted Funds to partially finance the purchase of the Archive Building. The Unrestricted Funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity

**2. OPERATING SURPLUS 2013/14**

	2013/14	2012/13
	£	£
The surplus is stated after charging depreciation on fixed assets of	4,021	2,394

**3. STAFF COSTS**

The Trust had no employees during 2012/13 and 2013/14

**4. VOLUNTARY INCOME**

No Gift Aid was claimed during this financial year

**5. GOVERNANCE COSTS**

	Total 2014	Total 2013
	£	£
Independent Examination fee	-	-

The Independent Examiner made no charge to the Trust for examination of the 2012/13 and the 2013/14 accounts.

**6. MOVEMENT ON RESTRICTED FUNDS**

Opening Balance at 1 <sup>st</sup> February 2013	£ 4,238
Less contribution to the purchase of the Archive Building (see note 1e)	4,238
<b>Closing Balance at 31<sup>st</sup> January 2014</b>	<u>0</u>

**7. TANGIBLE FIXED ASSETS**

<b>At Cost</b>	£
At 1 <sup>st</sup> February 2013	12,976
Additions during 2013/14	9,844
At 31 <sup>st</sup> January 2014	<u>22,820</u>

**Depreciation**

At 1 <sup>st</sup> February 2013	7,325
For the year 2013/14	4,021
At 31 <sup>st</sup> January 2014	<u>11,346</u>

**Net Book Value**

At 1 <sup>st</sup> February 2013	5,651
At 31 <sup>st</sup> January 2014	<u>11,474</u>

Represented by:

	Original Cost £	Accumulated Depreciation £	NBV 31:01:14 £
Tables & Chairs	2,713	2,713	0
Portable Toilet Units	2,544	2,032	512
Tea Pavilion	7,719	4,632	3,087
Archive Building	9,844	1,969	7,875

**8. CHARITABLE ACTIVITIES**

	<b>Total 2014</b>	<b>Total 2013</b>
	<b>£</b>	<b>£</b>
Administration	7,500	7,516
Commission	66	76
Event Expenses	387	787
Entertainment& gifts	27	-
Catering	1,722	1,162
Toilets – purchase & servicing	1,001	540
Insurance	1,231	1,023
Light and Heat	-	-
Gardening, plants, maintenance and repair (inc. building maintenance)	4,136	5,135
Telephone	10	-
Printing, postage & stationery	526	1,158
Advertising and marketing	641	1,370
Travelling expenses	-	20
Subscriptions	295	365
Sales Merchandise	1490	1,702
Professional Fees	35	209
Training	-	129
Depreciation	4021	2,394
	<b>23,167</b>	<b>23,586</b>

**9. TRUSTEES EXPENSES**

The trustees neither received nor waived any emoluments during the year (2013 - 14)

There were no trustees expenses paid for in the year. (2013 - 2014)