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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 2013**

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2013**

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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 2013**

**TRUSTEES at 31<sup>ST</sup> January 2013**

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

**REGISTERED OFFICE**

Warwick House  
Easton Lodge  
Great Dunmow  
Essex CM6 2BB

**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 2013**

**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**

This year we were open for 2 "Snowdrop Sundays" and a further 7 public open days from April to October attracting in excess of two thousand six hundred visitors over the course of the season. We obtained sponsorship for our 2013 Calendar which enabled us to generate greater funds for the Trust. We also received a donation of 50 tonnes of gravel which was laid in 4 hours by 16 volunteers in the Italian Garden. This has greatly enhanced the look of the gardens and reduced the work needed by the volunteers for maintenance. We continue to work with sponsors and are looking at ways of generating more support from local businesses. We had our first concerts in the garden on an open day which were particularly well received and have more scheduled for the coming season. We had positive discussions with the owners of part of the garden, Land Securities and secured their agreement to make the gardens more widely accessible to the community outside of "Public Open Days". Thus we have initiated a group visit scheme which we hope to see come to fruition in the 2013 season thus raising much needed revenue for the Trust. We met with the local schools consortium to forge links and encourage them to use the gardens and will work to expand this further.

**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 10<sup>th</sup> year of operation the Trustees:

- a. Continued to manage and run the gardens of Easton Lodge
- b. Received sponsorship of the 2013 calendar
- c. Received a donation of gravel which was laid in the Italian Garden
- d. Expanded children's activities in the gardens

**FIXED ASSETS**

No fixed assets were acquired during the year.

## **TRUSTEES**

The Trustees who served during the year are shown below:

G BLACKSHAW

J BOUTWOOD

G DARLEY (Resigned October 2012)

J DAVEY (appointed October 2012)

C DEAN (appointed Chair October 2012)

J GARNETT (Resigned October 2012)

C MATTHEWS (appointed October 2012)

R WHALLEY (Chair until October 2012)

## **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

2013 and signed on their behalf.

## **TRUSTEE**

**Independent Examiner's Report to the Members of the Gardens of Easton Lodge Preservation Trust for the Year Ended 31<sup>st</sup> January 2013.**

I report on the accounts of the Charitable Company for the year ended 31<sup>st</sup> January 2013 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 2013**

	Note	Total 2013 £	Total 2012 £
<b>Incoming Resources</b>			
<i>Incoming Resources from generated funds</i>			
Voluntary Income		<b>2063</b>	<b>1,809</b>
Gifts & Donations	4	1,748	1,459
Membership Income		315	350
Life Raft Trust		-	-
Business Link		-	-
Activities for Generating Funds		<b>6401</b>	<b>5,421</b>
Catering Income		4,039	4,348
Sales		2,362	1,073
Investment Income		<b>429</b>	<b>100</b>
<i>Incoming resources from charitable activities – admissions</i>		<b>7,098</b>	<b>7,144</b>
<b>Total Incoming Resources</b>		<b>15,991</b>	<b>14,474</b>
<b>Resources Expended</b>			
Charitable Activities	8	23,586	23,228
Governance Costs	5	-	-
Refund of Essex heritage Trust Grant		-	6,000
<b>Total Resources Expended</b>		<b>23,586</b>	<b>29,228</b>
<b>Net Income</b>	2	<b>(7,595)</b>	<b>(14,754)</b>
<b>Reconciliation of funds</b>			
<b>Total funds brought forward at the 1<sup>st</sup> February</b>	`	<b>43,712</b>	<b>58,466</b>
<b>Total funds carried forward at the 31<sup>st</sup> January</b>		<b>36,117</b>	<b>43,712</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 2013**

	At 31st January 2013		At 31st January 2012	
	£	£	£	£
Fixed Tangible Assets		5,651		8,045
Current Assets				
Debtors & Prepayments	679		675	
Barclays Treasury Deposit	-		10,000	
Cash at bank and in hand	30,752		26,260	
	<u>31,431</u>		<u>36,935</u>	
Less Creditors & accrued income				
Amounts falling due within one year	<u>965</u>		<u>1,268</u>	
Net Current Assets		30,466		35,667
Total Net Assets		<u>36,117</u>		<u>43,712</u>
Financed by:				
Unrestricted Funds		31,879		39,474
Restricted Funds		4,238		4,238
		<u>36,117</u>		<u>43,712</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 2013 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

2013

TRUSTEE

**THE GARDENS OF EASTON LODGE PRESERVATION TRUST  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST JANUARY 2013**

**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 the following annual rates in order to write off each asset over its estimated useful life by the straight line method. Plant and equipment 20%

**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 infrastructure projects to support the charitable purposes of the Trust.

The Unrestricted Funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity.

**2. OPERATING LOSS in 2012/13**

	2012/13	2011/12
	£	£
"Loss" is stated after charging depreciation on fixed assets	2,394	2,595

**3. STAFF COSTS**

The Trust had no employees during 2011/12 and 2012/13

**4. VOLUNTARY INCOME**

Gifts and Donations include £112.66 Gift Aid income.

## 5. GOVERNANCE COSTS

	Total 2013	Total 2012
	£	£
Independent Examination fee	-	-

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

## 6. MOVEMENT ON RESTRICTED FUNDS

Opening Balance at 1 <sup>st</sup> February 2012	£ 4,238
<b>Closing Balance at 31<sup>st</sup> January 2013</b>	<b>4,238</b>

## 7. TANGIBLE FIXED ASSETS

<b>At Cost</b>	£
At 1 <sup>st</sup> February 2012	12,976
Additions during 2012/13	-
At 31 <sup>st</sup> January 2013	<b>12,976</b>

### Depreciation

At 1 <sup>st</sup> February 2012	4,931
For the year 2012/13	2,394
At 31 <sup>st</sup> January 2013	<b>7,325</b>

### Net Book Value

At 1 <sup>st</sup> February 2012	8,045
At 31 <sup>st</sup> January 2013	<b>5,651</b>

Represented by:

	Cost	Depreciation	NBV 31/1/13
Wrought Iron & Mosaic Tables & Chairs	2,713	2,713	0
Portable Toilet Units	2,544	1,524	1,020
Tea Pavilion	<u>7,719</u>	<u>3,088</u>	<u>4,631</u>
	<b><u>12,976</u></b>	<b><u>7,325</u></b>	<b><u>5,651</u></b>

**8. CHARITABLE ACTIVITIES**

	<b>Total 2013</b>	<b>Total 2012</b>
	<b>£</b>	<b>£</b>
Administration	7,516	7,484
Commission	76	291
Event Expenses	787	320
Entertainment	-	345
Catering	1,162	1,533
Toilets – purchase & servicing	540	756
Insurance	1,023	1,168
Light and Heat	-	20
Gardening, plants, maintenance and repair (inc. building maintenance)	5,135	4,408
Telephone	-	380
Printing, postage & stationery	1,158	2,095
Advertising and marketing	1,370	1,332
Travelling expenses	20	144
Subscriptions	365	187
Sales Merchandise	1,702	-
Professional Fees	209	170
Training	129	-
Depreciation	2,394	2,595
	<b>23,586</b>	<b>23,228</b>

**9. TRUSTEES EXPENSES**

The trustees neither received nor waived any emoluments during the year (2012 - 13)  
There were no trustees expenses paid for in the year. (2012 - 2013)