# BERKSHIRE GARDENS TRUST

**(a company limited by guarantee)**

## DIRECTORS' REPORT AND ACCOUNTS
## FOR THE YEAR ENDED 31 MARCH 2026

**REGISTERED OFFICE**
**Chilton Lodge, Speen Lane, Newbury RG14 1RN**

**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 2026.

## Objects of the Trust

The Trust was incorporated as a company limited by guarantee on 14 May 2009 and was registered with the Charity Commission for England and Wales on 5 January 2023. 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.

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 following 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:

| | |
|---|---|
| *Susan Carter | Alison Mihail |
| Bettina Kirkham (Chair) | † Siân Sefton (aka Siân Thomas) |
| Michelle Leek | Hugh Simon (Secretary and Treasurer) |

* Co-opted 14 July 2025, appointed 10 October 2025
† Resigned 10 October 2025

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

By Order of the Directors

***H A Simon***

Hugh Simon
Secretary and Treasurer

## 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.

*BERKSHIRE GARDENS TRUST*
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## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2026

### INCOME & EXPENDITURE

| | Note | £ 2026 | £ 2025 |
|---|---|---|---|
| **Incoming Resources** | | | |
| Donations and Gift Aid | *1c* | **142.73** | 559.35 |
| Membership subscriptions | *1c* | **1,182.00** | 1,130.00 |
| Events | | **3,338.68** | 2,076.99 |
| **Total Incoming Resources** | | **4,663.41** | 3,766.34 |
| **Resources Expended** | | | |
| Website | | **434.66** | 394.42 |
| Sponsorship and advertising | | **-** | 269.00 |
| Research | | **-** | 8.00 |
| Insurance and memberships | | **551.29** | 613.14 |
| Donation – The Gardens Trust | | **1,000.00** | - |
| Grants | | **500.00** | - |
| Administration and travel | | **86.00** | 210.95 |
| Events | | **2,729.32** | 1,780.60 |
| Depreciation | *1d* | **22.44** | 22.44 |
| **Total Resources Expended** | | **5,323.71** | 3,298.55 |
| Interest received | *3* | **421.45** | 350.92 |
| **Net incoming /(outgoing) resources for year** | *2* | **(238.85)** | 818.71 |

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 2026

| | Note | £ 2026 | £ 2025 |
|---|---|---|---|
| **TANGIBLE FIXED ASSETS** | *5* | **-** | 22.44 |
| **Current Assets** | | | |
| Debtors | | **1261.00** | 588.80 |
| Stock | | **42.74** | 38.20 |
| Prepaid expenditure | | **292.60** | 312.50 |
| Deposit account | *3* | **15,000.00** | 15,000.00 |
| Cash at bank | *4* | **7,707.12** | 7,793.17 |
| **Total Current Assets** | | **24,303.46** | 23,732.67 |
| **Creditors** | | | |
| Amounts falling due within one year: | | | |
| Creditors | | **36.00** | 12.00 |
| Deferred income | | **1,683.00** | 919.80 |
| **Total Creditors** | | **1,719.00** | 931.80 |
| **NET CURRENT ASSETS** | | **22,584.46** | 22,800.87 |
| **NET ASSETS** | | **22,584.46** | 22,823.31 |
| **FUNDS** | | | |
| At start of year | | **22,823.31** | 22,004.60 |
| Net incoming /(outgoing) resources for year | | **(238.85)** | 818.71 |
| **ACCUMULATED FUND** | *6* | **22,584.46** | 22,823.31 |

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

For the year to 31 March 2026 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 20 July 2026 and signed on their behalf by

***B M Kirkham*** Bettina Kirkham, Chair

**NOTES TO THE ACCOUNTS**
**FOR THE YEAR ENDED 31 MARCH 2026**
**(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 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.

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

| | **£**<br>**2026** | £<br>2025 |
|---|---|---|
| Nationwide Business 95 Day Saver | **15,000.00** | 15,000.00 |
| | **15,000.00** | 15,000.00 |

The deposit account is a variable interest rate account on 95 days' notice at the Nationwide Building Society. During the year interest rate averaged 3.5% (2025 3.5%). Interest is recognised in the year received.

## 4. Cash Balances at Bank

| | **£ 2026** | £ 2025 |
|---|---|---|
| Lloyds Bank Charity Account | **7,707.12** | 7,793.17 |
| | **7,707.12** | 7,793.17 |

## 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 | **393.00** | **1,011.72** | **1,404.72** |
| *DEPRECIATION* | | | |
| At beginning of year | 393.00 | 989.28 | 1,382.28 |
| Charge for year | - | 22.44 | 22.44 |
| At end of year | **393.00** | **1,011.72** | **1,404.72** |
| NET BOOK VALUE: | | | |
| At 31 March 2026 | **-** | **-** | **-** |
| At 31 March 2025 | - | 22.44 | 22.44 |

## 6. Accumulated Fund

| | **£ 2026** | £ 2025 |
|---|---|---|
| Opening balance | **22,823.31** | 22,004.60 |
| Net movement in the fund for the year | **(238.85)** | 818.71 |
| | **22,584.46** | 22,823.31 |