

REGISTERED COMPANY NUMBER: 03256311 (England and Wales)
REGISTERED CHARITY NUMBER: 1060697

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 SEPTEMBER 2020
FOR
YORKSHIRE GARDENS TRUST**

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

YORKSHIRE GARDENS TRUST

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 21

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Yorkshire Gardens Trust was incorporated in September 1996, became a registered charity in February 1997 and is a company limited by guarantee and not having a share capital.

OBJECTIVES AND ACTIVITIES

Objectives

The Objects of the Trust are:

- (1) to promote the education of the public on matters connected with garden land.
- (2) to promote the protection, conservation and appropriate treatment of whatever garden land may exist or have existed in and around the counties of North Yorkshire, South Yorkshire, East Yorkshire and West Yorkshire for the education and enjoyment of the public.

Delivering those Objectives

The Trust is active on a number of fronts in pursuit of its objectives. The Trustees have regard to the public benefit guidance published by the Charity Commission when formulating these activities.

Generally, the Trust has a strategy of advocacy and consultation with its members, professionals in related fields, private land-owners and public authorities, heritage bodies, the wider public and with Government, through the Gardens Trust, to promote its objectives. In particular the Trust has links with:

The Yorkshire Philosophical Society	Royal Horticultural Society
The Folly Fellowship	Historic England
The Gardens Trust	Natural England
Other County Garden Trusts	York Civic Trust
The Arts Society	The National Trust
The Yorkshire Dales and the North Yorkshire Moors National Parks	The Borthwick Institute, University of York
The Local Authorities of Yorkshire	Ancient Society of York Florists

Specifically, the Trust is active in the following principal areas where the Trustees have delegated some activities to Sub-committees which have either at least one Trustee as a member or a designated link Trustee:

- Research and Recording
- Conservation and Planning
- Schools and Education
- Membership and Engagement
- Events

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

ACHIEVEMENTS AND PERFORMANCE

HIGHLIGHTS OF THE YEAR: OUR PROGRESS AND SOME NOTABLE ACHIEVEMENTS

This year has been wholly marked for everyone by the impact of the Covid pandemic. Gardens have been closed to visitors, designed landscapes have been inaccessible because of travel restrictions, and plans for activities have been thrown into the air like autumn leaves in a gale. YGT's response has been one of new planting, new growth and the renewed vigour that comes from judicious pruning.

We moved our meetings to the Zoom platform, which, though lacking in physical presence (and shared tea and cake) quickly showed its value in reducing travel time and carbon footprint, and taught us new skills. We remained in close contact with our membership, issuing e-newsletters as well as our printed newsletter; we revived our Twitter presence. We recognised early on that the nature of the coronavirus would mean lower confidence among our core demographic that attendance at physical events would be safe, and we postponed them into 2021. We retain the option to push them back again, so that we respond quickly and sensitively to public health messages. We responded, too, by planning virtual events, learning from similar events hosted by The Gardens Trust, among others.

Last year's report noted that since our formation the Trust has developed to a position where our work and achievements are admired and respected by fellow county garden trusts and colleagues in conservation and the world of parks and gardens. It is a credit to the dedication, passion and commitment of the current team and their predecessors that such a reputation has been achieved. The Trustees are grateful to those individuals who give their time and skills so generously.

This year saw the retirement of two long-serving YGT officers. Val Hepworth stepped down as Chair (though we are relieved that she continues as a very active Trustee) and of Malcolm Barnett, who has served the Trust for many years. Malcolm's departure means that YGT loses a knowledgeable and steady hand that has been helping to guide and nurture the Trust since our establishment. Malcolm was instrumental in assisting with YGT's conservation and planning over very many years, and latterly with governance and writing the annual report. The Trustees are sure that Malcolm's many contributions are lasting ones, without which it would not have been possible for the Trust to continue to thrive and grow.

We welcomed two new Trustees this year to fill our gaps. Pat Gore joins the Trustees after several years looking after Events (as she still does); and Chris Webb joined the Trustees as Chair.

Progressing Our Vision and Strategy

We laid out our plan for the years to 2022 in last year's annual report. It was inevitable that we would make slower progress this year compared to last; nevertheless, we have not stood still.

- Partnership with National Trust
We have continued to work with the National Trust, who are themselves facing difficulties resulting from the pandemic. We worked hard to prepare expert and detailed comments on their proposals to redevelop the visitor facilities at Studley Royal, and learned during the year that those proposals had been paused. The Trust's plans are an important development in this World Heritage site, and we shall be active in assessing and critiquing the proposals as they develop further.
- We were one of many organisations and individuals who commented on the leaked apparent draft of the National Trust's re-set in response to the pandemic. We urged the Trust to take a long-term view, to recognise the importance of retaining scarce skills related to caring for gardens and designed landscapes, and offered our support to aid the Trust in Yorkshire.
- Similarly, we were one of many organisations who commented on the government's proposals to reform planning in England and Wales, and circulated our comments to members.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

- As part of our efforts to broaden membership and promote the Trust to a wider audience, in 2019 Council set up a sub-committee to look into and make recommendations on the re-branding of the Trust across our communications, publicity and promotion, including greater use of social media. This year our e-newsletter (edited by Christine Miskin and Louise Amende) attracted many contributions, and obtained a favourable reception from members. The sub-committee continues to work, somewhat disrupted as we have been, and expects to bring forward its proposals next year.

Our challenges

The Trust is reliant on the skills and willingness of our members to deliver our activities and achievements. The management structure still has some unfilled roles – notably the less than onerous position of Company Secretary – and the lack of sufficient active volunteers coupled with the age profile of the membership continues to be a characteristic of the Trust. The 2018-2022 Business Plan seeks to address these features.

OUR PRINCIPAL ACTIVITIES

Research and recording

The Trust's long-term project to identify, research and record significant unregistered parks and gardens across Yorkshire has been hit by the restrictions of the pandemic, which has affected the team's ability to make site visits and to research primary sources in archives. With characteristic adaptability, however, the team shifted its focus to online research, sending information to volunteers on how to make best use of online sources and encouraging them to start writing draft reports. We made provision for the fact that archive services were closed for much of the year by doubling the expenses per site from £100 to £200 to enable volunteers to make more use of remote copying services.

Despite these difficulties, the team, ably led by the core of Louise Wickham, Helen Caffrey and Mary Ratcliffe, has completed reports for Thirkleby Park (Hambleton) and High Melton (Doncaster), and both reports are publicly available on the YGT website.

Progress continues for other sites. In Hambleton District (North Yorkshire), 12 reports been completed and research on a further 5 sites is in progress: at Kiplin Hall the research is complete and draft reports are in progress; at Myton Hall research is underway; at Upsall Castle the report is completed and a site visit has been agreed with owner (pending the lifting of travel restrictions); at Brandsby Hall the research is on hold. In the North York Moors National Park, 3 reports have been completed and 3 sites are in progress: at Busby Hall a report is in progress, pending a research visit to the North Yorkshire County Record Office; at Hackness Hall research is on hold until it is possible to access archives and make a first site visit; at Ingleby Manor the initial research is complete, but we need to visit Kent archives before we can progress. In Doncaster District (South Yorkshire) there are 19 sites to be researched. Two reports have been completed and 5 sites are in progress: at Hooton Pagnell the research is complete and reports are being drafted; at Sprotbrough the draft report is in progress; at Owston the draft report is in progress; at Burghwallis Hall the draft report is in progress; at Frickley Hall research has begun.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Archives

The Trust has established an archive at the Borthwick Institute, University of York. There are regular deposits of minutes, records, research material and pieces of botanical, garden and landscape history. This year we began to discuss the preservation of digital records, beginning with the apparently simple task of preserving our planning responses and related papers. This is a non-trivial task, which will occupy much thought and labour. We did, however, deposit in the Borthwick the files created by the project to make a 3D digital record of the physical model of the Backhouse Rock Garden at West Bank in York. This project made use of related YGT records, including photographs of the Backhouse nurseries deposited at the Borthwick.

Conservation and planning

As a statutory consultee The Gardens Trust sends the Trust details of planning applications related to registered gardens and landscapes. The Trust is also consulted on planning applications relating to non-registered sites. The Conservation sub-committee reviews and responds to these applications. It is made up of 12 members and meets regularly, although much work takes place between meetings. Members also draw on the expertise of other Trust members to contribute to planning responses. The sub-committee works closely on planning matters with the Conservation Officers at the Gardens Trust and notifies Historic England of our consultations. We are pleased to have support from Chris Mayes, Historic England's Heritage at Risk Landscape Architect, North of England and Dr Margaret Nieke, the Senior Historic Environment Specialist for Natural England.

The Trust's specialist knowledge is requested regularly as the reputation of the team grows.

The Conservation Team led by Val Hepworth continued this year to be as active as ever in responding to planning applications, delivering more than 3 responses every working week. This is an astonishing achievement for a voluntary organisation. Our responses can be seen online on the relevant planning authority's website. Significant applications and pre-applications (significant for their impact on a site or for the complexity of the required response) included developments at:

- Nun Appleton Hall (Appleton Roebuck)
- The former Mount Nursing Home (Bolton Road, Bradford)
- Bretton Hall Estate
- Horton Park (land off Cousen Road, Bradford)
- Shibden Park (Halifax)
- Harewood Estate
- Marske Hall
- High Royds (Menston)
- Beach Hotel (Sandsend)
- General Cemetery (Sheffield)
- Kenwood Hall Hotel (Sheffield)
- Moreby Hall (Stillingfleet)
- Studley Royal
- Centre Vale Bandstand (Todmorden)
- Wentworth Castle
- Museum Gardens (York)
- The Retreat (York)
- University of York grounds.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Small Grants Scheme

We were pleased to welcome a new volunteer, Brendan Mowforth, to administer the Small Grants Scheme this year. Council resolved to increase the budget to £5,000, but, perhaps unsurprisingly, there were few applications, of which only two were successful:

- £1,000 was offered to Broomhill Library, Sheffield, for the Percy Cane Garden
- £500 to assist in the publication of the first monograph on the garden designer Thomas White; we hope that work will be published in 2021 or 2022.

Landscape and horticultural student bursary

The balance of the bursary, established in 2018 through the generosity of our members to help individuals in their landscape and horticultural careers, stood at £3,348 at the year end, an increase of £420 compared to 2019. As with the Small Grants Scheme we attribute the decline in uptake of the bursary to the impact of the pandemic.

Schools and education

Through the Schools sub-committee, the Trust supports, advises and channels funds to our 42 member schools. The aim is to inspire and support gardening and a love and greater appreciation of the interaction between gardening and the natural world. This small and enthusiastic team have developed an approach where each year they develop an annual programme of support that provides a variety of opportunities to suit the schools involved.

This year most of the activities and initiatives planned were hit badly by the pandemic and associated lockdowns. We agreed that 2020-21's provision for schools has to be flexible given that the effects of covid-19 on schools are unknown. Despite the problems, we:

- Sent gifts of the book *Nature's Tiny Miracle: Bee* to participating schools in support of this year's theme 'Pollinators'. Money from the Schools Committee Budget Allocation was used to fund this gift. We are grateful to The Little Apple Bookshop in York, which ordered the books, provided a book plate recording that the book was donated by YGT, packaged the books and despatched them.
- Made gifts of Bee Hotels and a Bee Hotel Booklet to participating schools as a welcome at the beginning of the Autumn term.
- Offered pairs of children's wheelbarrows to participating schools.

Membership and Engagement

The work of the Trust is dependent on our members both for income, through membership fees and events, and for the time and skills of those who volunteer to deliver our activities, often foregoing expenses. The Trust's membership also includes much expertise on the conservation of historic parks and gardens.

The Trust keeps in touch with our members via our website, the twice-yearly newsletters and e-mail updates and has a presence on Twitter. We initiated a project, via Twitter, to engage members and the public through focusing on the content of, and the circumstances around the creation of, the planting list of Sir John Reresby in 1642. This had limited impact in itself, but we learned a number of useful lessons about our use of social media that we plan to apply in future social media ventures. The e-Newsletter planned last year has proved a popular innovation.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

At the year end the Trust's total membership was made up as follows:

26 Life members, 1 Honorary life member, 68 Double memberships, 119 Single memberships, 2 Associations, 1 Corporate member, 45 School members, 15 Single and 15 Double Honorary Membership (includes event hosts who are given one year's honorary membership and researchers whilst they work for the Trust).

New members are recruited via the website, social media, the membership brochure, talks given by Trustees and by word-of-mouth. However, the Trust's age profile and insufficient active volunteers continues to be a risk for the Trust, and the Business Plan details a number of initiatives to address this.

Trust Events

The Trust's Events sub-committee, imaginatively and ably led by Vicky Price, organises a wide range of informative and enjoyable events across Yorkshire throughout the year. These include visits to historic landscapes, private gardens and commercial growers as well as talks. As well as being enjoyable occasions, events provide members and their guests with opportunities to learn about gardens and historic landscapes, and also raise significant sums in support of the Trust's other charitable activities.

An enjoyable and interesting visit to Kiplin Hall took place on 27th February. Most subsequent events had to be postponed because of the initial lockdown, but, when these restrictions were lifted in the summer, we were fortunate to be able to hold two of our events. Peter Hogarth and Ewan Anderson led a guided visit to York Museum Gardens, and a brave group of members visited the charming Stillingfleet Lodge Gardens and Nursery in pouring rain one July afternoon. However, all other events, including the AGM, were postponed or cancelled because of the pandemic. YGT members who had booked for these events were offered a refund, or for their payments to be held over to use in the future. The Edwardian Gardens day organised at Lotherton Hall with colleagues from Leeds Council has been rescheduled for 2021.

Finance: Financial Review

The Trust recorded a deficit for the year of £758 (2019 surplus: £3,641). This movement in funds is largely attributable to the loss of our events income. Nevertheless, the finances of the Trust are in good shape, in part due to the legacy of one of our founders, Phillipa Rakusen. The Trust's assets are held in cash.

Insurance, including professional indemnity and public liability insurance, is in place through The Gardens Trust.

Financial Reserves Policy

The Trust aims to retain enough reserves to further the aims of the Trust and secure our future. The Trust has sufficient funds to continue our work for the foreseeable future and in accordance with the Business Plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

New Articles of Association were approved at the Trust's AGM on 24th March 2018.

Organisational structure and management

The Trust is managed by the Council of Management. The Council comprises the Trustees, who are directors of the Trust and are charity trustees for purposes of charity law. The Council met 4 times in the year, physically in October 2019 and January 2020, and by Zoom in April and July 2020. Questions, policy and strategy are decided by a majority of votes.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

Each sub-committee submits a budget request annually via the treasurer for approval by the Council before the start of each financial year.

The Trustees delegate some activities to sub-committees, which meet according to need. Each sub-committee comprises Trust members and non-member professionals and partners, and has at least one Trustee as a member or a designated link Trustee. The Trustee reports on the work of their sub-committee to the Council, which discusses proposals and makes decisions. The Trustee reports back to the sub-committee, which also receives the minutes of the Council.

The Council seeks professional help when required from our accountants, UHY Calvert Smith LLP, who are the independent examiner of the Trust's accounts, and from our lawyers, Wrigleys Solicitors LLP. Information from the Charity Commission is also circulated to Trustees.

The Trust employs one part-time member of staff, to help with the organisation and recording of meetings, membership and other administrative matters. The work is unevenly spread over the year, but averages around four hours per week.

The Trust is a member of The Gardens Trust and sends a voting delegate to the AGM. Delegates also attend other Gardens Trust meetings. Through The Gardens Trust, the Trust is a member of Heritage Alliance, the national body for organisations concerned with the historic environment.

Members are entitled to attend and vote at the AGM. The 23rd AGM was held virtually on 4 April 2020. The next AGM is to be held on 27 March 2021.

Recruitment, appointment and training of new trustees

One third of the Trustees must retire at each AGM. Retiring Trustees may be re-elected.

Malcolm Barnett stepped down this year, and we welcomed two new Trustees this year to fill our gaps. Pat Gore joins the Trustees after several years looking after Events (as she still does); and Chris Webb joined the Trustees as chair.

New Trustees are provided with the Articles of Association and the Charity Commission's "Charity Trustee Welcome Pack" and "Guidance to Trustees", and are asked to sign our standard Trustee Eligibility Declaration. Mentoring is also provided by existing Trustees.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03256311 (England and Wales)

Registered Charity number

1060697

Registered office

Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

Trustees

The subscribers to the Memorandum and Articles of Association (The Council of Management) who held office during the year were as follows:-

Malcolm Barnett	Pippa Rakusen Bequest, Company Secretary (resigned 9 April 2020)
Penelope Dawson Brown	Conservation, Archives, Schools Education
Gail Falkingham	Conservation
Val Hepworth	Conservation, Events
Madalyn Joy Hughes	Events, Student Bursary
Vicky Price	Events
Nigel Tooze	Honorary Treasurer
Patricia Gore	Events, Bursary Scheme Oversight (appointed 4 April 2020)
Christopher Charles Webb	Chairman (appointed 4 April 2020)

The Charity Trustees are the current Directors of the limited company.

There is a vacancy for a Vice Chairman and a Secretary to Council.

Some Council meetings have been attended by Vice-presidents Peter Goodchild and Nick Lane Fox.

Mrs Louise Amende has continued her remunerated role as Administrator for Events bookings, Membership Secretary and assisting the Council, due to the continued lack of further volunteers.

Independent examiner

UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

Solicitors

Wrigleys
19 Cookridge Street
Leeds LS2 3AG

Bankers

Yorkshire Bank
46 Coney Street
York YO1 1NQ

Aldermore Bank
1st Floor, Block B
Western House
Lynch Wood
Peterborough PE2 6FZ

YORKSHIRE GARDENS TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 January 2021 and signed on its behalf by:

Mr Christopher Charles Webb - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE GARDENS TRUST

I report on the accounts for the year ended 30 September 2020 set out on pages eleven to twenty-one.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Harry P Howley
ICAEW
UHY Calvert Smith
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
YO19 5UW

15 February 2021

YORKSHIRE GARDENS TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total funds £	2019 Total funds £
INCOME FROM					
Donations and legacies	2	5,869	420	6,289	6,492
Charitable activities					
Functions, events	3	789	-	789	9,959
Investment income	4	814	-	814	740
Total		7,472	420	7,892	17,191
EXPENDITURE ON					
Charitable activities					
Functions, events	3	(657)	-	(657)	(4,194)
Grants, donations	5	(2,413)	-	(2,413)	(3,478)
Administration and governance		(5,425)	(155)	(5,580)	(5,878)
Other		-	-	-	-
Total		(8,495)	(155)	(8,650)	(13,550)
NET INCOME/ (EXPENDITURE)		(1,023)	265	(758)	3,641
RECONCILIATION OF FUNDS					
Total funds brought forward		70,781	3,334	74,115	70,474
TOTAL FUNDS CARRIED FORWARD		69,758	3,599	73,357	74,115

The notes form part of these financial statements

YORKSHIRE GARDENS TRUST (REGISTERED NUMBER: 03256311)

**BALANCE SHEET
AT 30 SEPTEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets		-	-	-	-
CURRENT ASSETS					
Debtors	9	1,000	25	1,025	857
Cash at bank		74,684	3,574	78,258	74,108
Total		75,684	3,599	79,283	74,965
CREDITORS					
Amounts falling due within one year	10	(5,926)	-	(5,926)	(850)
NET CURRENT ASSETS		69,758	3,599	73,357	74,115
TOTAL ASSETS LESS CURRENT LIABILITIES		69,758	3,599	73,357	74,115
NET ASSETS		69,758	3,599	73,357	74,115
FUNDS					
Unrestricted funds	11			69,758	70,781
Restricted funds				3,599	3,334
TOTAL FUNDS				73,357	74,115

The notes form part of these financial statements

continued...

YORKSHIRE GARDENS TRUST (REGISTERED NUMBER: 03256311)

**BALANCE SHEET – CONTINUED
AT 30 SEPTEMBER 2020**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 26 January 2021 and were signed on its behalf by:

Mr Christopher Charles Webb - Trustee

Mr Nigel Tooze - Trustee

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)', the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 15% on reducing balance
-------------------------	---------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Members subscriptions	4,969	4,813
Legacies	-	7
Gift Aid	925	807
Donations	395	865
	<u>6,289</u>	<u>6,492</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Functions, events income	789	9,959
Functions, events costs	(657)	(4,194)
Functions, events surplus	<u>132</u>	<u>5,765</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>814</u>	<u>740</u>

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2020

5. GRANTS PAYABLE

	2020	2019
	£	£
Grants, donations	<u>2,413</u>	<u>3,478</u>
The total of grants paid during the year was:		
	2020	2019
	£	£
Schools Project	1,287	1,447
Valley Gardens Harrogate to support publication of "A Souvenir Guide to Valley Gardens"	500	-
To support research for a book about Thomas White	126	-
Heeley City Farm to support the publication of a booklet on the history of Wortley Hall Walled Garden	-	500
York Museums and Gallery Trust to support travel costs for a student gardener to gain work experience (Paid from the Student Bursary)	-	156
National Trust to support a family day at Nunnington Hall (2019: Beningborough Hall)	500	500
North Yorkshire County Records Office	-	100
The Gardens Trust to support a planning training day at Bramham Park	-	600
Refugee Day at Wydale Hall	-	175
	<u>2,413</u>	<u>3,478</u>

In addition to the grants paid during the year, grant offers totalling £1,624 (2019: £1,000) have been made, which will become due when specific conditions are met by the beneficiaries.

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2020

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy and Independent Examination	<u>683</u>	<u>663</u>

7. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

There were no trustees' remuneration, benefits or expenses for the year ended 30 September 2020 or for the year ended 30 September 2019

8. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds £
INCOME FROM			
Donations and legacies	5,554	938	6,492
Charitable activities			
Functions, events	8,739	1,220	9,959
Investment income	740	-	740
Total	<u>15,033</u>	<u>2,158</u>	<u>17,191</u>
EXPENDITURE ON			
Charitable activities			
Functions, events	(4,045)	(149)	(4,194)
Grants, donations	(3,322)	(156)	(3,478)
Administration and governance	(5,787)	(91)	(5,878)
Total	<u>(13,154)</u>	<u>(396)</u>	<u>(13,550)</u>
NET INCOME/ (EXPENDITURE)	<u>1,879</u>	<u>1,762</u>	<u>3,641</u>

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

8. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

RECONCILIATION OF FUNDS

Total funds brought forward	68,902	1,572	70,474
TOTAL FUNDS CARRIED FORWARD	<u>70,781</u>	<u>3,334</u>	<u>74,115</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	<u>1,025</u>	<u>857</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors and deferred income	<u>5,926</u>	<u>850</u>

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11. MOVEMENT IN FUNDS

	At 30/9/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	70,781	(1,023)	69,758
	<u>70,781</u>	<u>(1,023)</u>	<u>69,758</u>
Restricted funds			
North Yorkshire County Council	406	(155)	251
Horticultural Student Bursary	2,928	420	3,348
	<u>3,334</u>	<u>265</u>	<u>3,599</u>
TOTAL FUNDS	<u><u>74,115</u></u>	<u><u>(758)</u></u>	<u><u>73,357</u></u>

Net movement in funds in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,472	(8,495)	(1,023)
	<u>7,472</u>	<u>(8,495)</u>	<u>(1,023)</u>
Restricted funds			
North Yorkshire County Council	-	(155)	(155)
Horticultural Student Bursary	420	-	420
	<u>420</u>	<u>(155)</u>	<u>265</u>
TOTAL FUNDS	<u><u>7,892</u></u>	<u><u>(8,650)</u></u>	<u><u>(758)</u></u>

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 30/9/18 £	Net movement in funds £	At 30/9/19 £
Unrestricted funds			
General fund	68,902	1,879	70,781
	<u>68,902</u>	<u>1,879</u>	<u>70,781</u>
Restricted funds			
North Yorkshire County Council	497	(91)	406
Horticultural Student Bursary	1,075	1,853	2,928
	<u>1,572</u>	<u>1,762</u>	<u>3,334</u>
TOTAL FUNDS	<u><u>70,474</u></u>	<u><u>3,641</u></u>	<u><u>74,115</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,033	(13,154)	1,879
	<u>15,033</u>	<u>(13,154)</u>	<u>1,879</u>
Restricted funds			
North Yorkshire County Council	-	(91)	(91)
Horticultural Student Bursary	2,158	(305)	1,853
	<u>2,158</u>	<u>(396)</u>	<u>1,762</u>
TOTAL FUNDS	<u><u>17,191</u></u>	<u><u>(13,550)</u></u>	<u><u>3,641</u></u>

Restricted funds

A grant of £1,500 was received in 2015 from North Yorkshire County Council with stipulation that the grant be applied for research and recording purposes only.

In 2017 the Trust established a Horticultural Student Bursary which is available to any under- or post-graduate student who is attending a Further Education College or University in Yorkshire and is studying either horticulture, landscape design, landscape/garden history or the conservation of historic designed landscapes.

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

12. RELATED PARTY DISCLOSURES

There were no related party transactions during this or the prior year.