

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 2017
FOR
YORKSHIRE GARDENS TRUST**

UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
YO1 8NQ

YORKSHIRE GARDENS TRUST

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YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2017

OBJECTIVES AND ACTIVITIES

Objectives, aims and activities

Objectives

The objects for the Trust are to promote:

- the education of the public on matters connected with garden land.
- 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.

Aims

The Trust aims to promote the conservation of historic designed landscapes, parks and gardens in Yorkshire and raise awareness of the appropriate treatment of these unique places, with private owners, planners, archaeologists, gardeners, horticulturists and other professionals. Through its work with schools, the Trust aims to develop the interest of children and teachers in these landscapes and gardening generally.

Activities

The Trustees are aware of the guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when the objectives, aims and activities are reviewed.

The Trusts undertakes the following activities to meet its objectives and aims:

Research and Recording

The Trust estimates that there are at least 474 important historic designed landscapes across the three former Ridings of Yorkshire and the City of York. Of those, 125 are on Historic England's Register of Historic Parks and Gardens of Special Historic Interest in England and a further 160 are on Parks & Gardens UK national database (although some have no detailed history or description), which leaves 189 sites that have not been centrally documented.

The Trust has a long-term project to identify, research and record significant, mainly unregistered, parks and gardens in the historic county of Yorkshire. The results will be shared with planners and conservation officers, added to the Parks and Gardens UK Database, the Trust's website and the Historic Environment Record. The material will also be archived at the Borthwick Institute for Archives, University of York.

The East Riding project is due for completion in early 2018 and the Selby District by mid-2018. The team is planning new projects including The North York Moors National Park Authority, who asked for assistance in researching their parks and gardens. At least 21 sites have been identified so far and once again we are searching for new recruits to help us.

The group has worked with 24 volunteers across the three areas, with many recruits from outside the Trust's membership. It has proved challenging and rewarding to train and work with them.

Conservation and Planning

The Conservation Committee meets regularly to review and respond to Local Planning Authorities when applications are made that could harm or result in the loss of historic parks and garden in Yorkshire. It works closely on planning matters with the Conservation Officers at the Gardens Trust and notifies Historic England of all its consultations.

The Trust's specialist knowledge is continually being sought as funding and expertise is cut within local authorities and Historic England, and development pressures on some of Yorkshire's historic parks and gardens continues unabated. The overall strategy is one of promoting advocacy and consultation.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2017

The Trust has also established a Small Grant Scheme which has an annual budget of £2,000 to help with projects concerning important parks and gardens in Yorkshire or which satisfy the educational objects of the Trust.

Events

The Trusts organises a variety of visits and lectures for members throughout the year. These raise valuable funds to support the Trust's charitable aims as well as, in themselves, meeting the Trust's educational objectives.

The programme during the year was wide ranging both geographically and historically. These included:

- visits to the historic landscapes at Wressle Castle, Auckland Castle Park, Whitley Beaumont, Kirkleatham, Dalton Hall and Plumpton Rocks, where YGT funding in memory of founder members Edward de Plumpton Hunter and Helen Lazenby has enabled some replacement tree planting.
- the gardens at Beningbrough Hall (for snowdrops and to hear about the National Trust's 10 year plan) and Sleightholmedale Lodge and a private village garden in Barnville near Pickering.
- a visit to Taylors Clematis Nursery.
- The AGM focussed on the Mickle Dynasty of landscape improvers with a lecture by Simon Warwick and a visit to the Druids Temple at Masham.

Full reports on all visits can be found in the Trust's newsletters.

The Trustees are grateful to those Trust members who led visits and also to the owners of the parks and gardens visited, especially those who kindly donated event proceeds to the Trust to assist with its charitable objectives. Some events also supported other charities such as the National Gardens Scheme and the Multiple Sclerosis Society.

The Trust was very sad to lose John Barker who died in March. He and his wife Liz were mainstays of the events organisation.

Schools

YGT for schools was launched in 2007 to support schools with an interest in developing their grounds or a garden area and setting up or boosting an existing gardening club. There are currently 42 schools in the scheme.

The work of the Trust in schools for 2016/17 was loosely based on Forest Gardening, as schools do not necessarily have the ideal sunny spot for their gardens.

The Trust also offers awards to schools which have to compete in some way to receive them. These include donations of children's gardening tools, financial support for visits and Ground Development Awards to enhance opportunities for teaching and learning outside the classroom.

Membership

The membership at the year-end had decreased slightly to about 300 comprising :65 Double memberships; 114 Single memberships; 30 Honorary memberships (including researchers from other organisations who have been made honorary members whilst they work for YGT and event hosts who are given one year's honorary membership); 1Association; 2 Corporate memberships; 28 Life memberships; 1Honorary life membership; and, 42 School memberships.

The Trust is reliant on its membership for income from subscriptions which is essential for funding its charitable activities.

The Trustees would like to thank all those members (and non-members) who support the Trust's activities by volunteering their time, skills and knowledge so willingly or who assist the Trust with donations in kind of office facilities, postage, telephone, printing, copying and the non-claiming of travelling expenses etc.

The Trust keeps in touch with its members via its website, the twice yearly newsletters, e-mail and Twitter. These are also designed to encourage new members, as are the membership brochure and talks given by Trustees and other

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members. The website is also the Trust's most visible interface with the wider public, informing them of the variety of work undertaken by the Trust.

Archives

The Trust's Archive was established at the Borthwick Institute for Archives in 2007 for the safekeeping of its records and research material. Since then there have been regular deposits of botanical, garden and landscape history as well as copies of the Trusts minutes and reports.

FINANCIAL REVIEW

Review

The Trust made a small deficit during the year, which was largely attributable to the cost of taking professional advice on the Trust's constitution which had not been reviewed for 20 years. However, the Trust's finances are in excellent shape, in large part due to the legacy from one of the Trust's founders, Phillipa Rakusen. The Trustees have developed a strategy for the legacy and some of the funds were spent during the year.

Whilst aiming to make events affordable, the events team has succeeded in creating a good surplus, which together with membership subscriptions, supports the Trusts charitable activities.

Reserves Policy

The Trust aims to retain the necessary level of reserves to support its ongoing charitable activities in the short, medium and long term.

The Trust's assets are held in cash and are adequate to fulfil its obligations.

Risks

Annual budgets for each Committee are agreed by the Trustees. These are monitored by the Honorary Treasurer who reports to each Council of Management.

Insurance is arranged through the Gardens Trust and this includes professional indemnity insurance covering Trustees and Vice-presidents and non-Trust members of the Research and Recording group.

The ageing profile and lack of active volunteers continues to be a major risk for the Trust in the continued delivery of quality achievements and performance. There are currently a number of vacant roles which have resulted in others taking on unsustainable workloads. This risk remains under review and is being addressed through the Business Plan. In the meantime, the Trust continues to pay for part-time administrative help.

ACHIEVEMENTS AND PERFORMANCE

The Trust continues to make considerable progress in meeting its aims and objectives. It has established links with local authorities and with local, regional and national heritage organisations with complementary aims. Its work and achievements are much admired and respected by other County Garden Trusts and by colleagues within the conservation field and world of parks and gardens. It is a great credit to the dedication, passion and commitment of the current team and of their predecessors that such a reputation has been achieved. Below are some of the key achievements during the year.

Research and Recording

Notable progress has been made towards the long term objective of understanding, evaluating and making available an in-depth knowledge of the historic park and garden resource of Yorkshire. Of the 75 sites currently on the research list, 25 have been completed with a further 20 in progress.

Helen Caffrey has joined the team as Editor, to ensure that our research reports and statements of significance are of the highest professional standard and her guidance has been invaluable.

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The Trust has been sharing its methodology and good practice with other County Gardens Trusts by contributing to The Gardens Trust Historic Landscape Project workshops and training sessions.

Conservation and Planning

Following its closure in March 2017 and the dearth of publicly available information, the Trust has been lobbying the Heritage Lottery Fund and Historic England regarding the future of the iconic Grade I site at Wentworth Castle which has been so successful in winning awards and accolades for its exemplary renovation work over the last fifteen years.

During the year advice and comments have been given on a variety of landscapes and garden including Cliffe Castle, an avenue of trees at Snape, Milner Field at Saltaire, Temple Newsam, Studley Royal and Fountains Abbey, South Cliff Gardens at Scarborough, High Royds at Ilkley, Malsis Hall, sites within the Yorkshire Dales National Park, Sheffield Botanical Gardens, the historic glasshouse at Busby Hall, the Japanese Garden at Grantley Hall and Ilkley Memorial Garden.

Historic England added the designed landscape at Parlington, near Aberford to the Register of Parks and Gardens in September 2017, following extensive research by Trust member Susan Kellerman.

Members have also attended meetings on Conservation Areas, the Yorkshire and Humber Historic Environment Forum, Historic Environment Local Management and the new national event organised by the Garden Trust; the Historic Landscape Assembly.

Schools

All schools were offered shade-tolerant autumn-fruiting raspberries and all 42 schools received the book, "Anywhere Farm" funded by generous anonymous donations and purchased from a local independent bookshop in York.

4 interested schools were put in touch with the Forest Garden at Old Sleningford which runs workshops.

Bulldog children's gardening tools were given to a Sheffield school funded by a donation by John Hampshire in memory of his wife Joyce.

The Trust was able to support a visit by a school in York to the Yorkshire Arboretum thanks to the Pippa Rakusen bequest.

This bequest also enabled the Trust to make two £250 Ground Development Awards. The first to a school in Middlesbrough to develop a wildflower area to as part of a wildlife haven, providing an environment to study nature and for artwork. The second to a school near Sheffield to capitalise on its successful growing by making a garden kitchen so that children can eat the produce they have grown from seed.

Grants and Donations

The Trust made grants and donations totalling £4,523 during the year. These included funding for schools, grants under the Small Grants Scheme and a grant to the York Civic Trust to fund the placing of a plaque to botanist and nurseryman, James Backhouse, on his home at 92 Micklegate, York. Further details can be found in Note 5 of the financial statements.

Events

As a result of attending events, members raised a total of £2,459 (after costs) to support the Trust's charitable activities.

Refugee Day

With the support of the National Trust at Beningbrough, the Trust hosted a day for refugees with their children and volunteers/trustees from Refugee Action, York. Activities included a picnic, walks in the gardens, playing in the adventure playground and visiting and dressing up in the house.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2017

Repton 200

Following the success of the events that were held to commemorate the tercentenary of the birth of Capability Brown in 2016, preparations are well advanced to celebrate the bi-centenary in March 2018 of the death Humphry Repton, who succeeded Brown as Britain's greatest landscape and garden designer.

The Trust is once again indebted to Karen Lynch who is taking a leading role in the nationwide events throughout the year, which are being coordinated by the Gardens Trust. In particular, Karen is researching and publishing a book, jointly with Patrick Eyres, that will highlight Repton's work in Yorkshire and the 'Red Books' that he produced for his clients for those sites on which he worked. Karen is also working closely with the Trust's Events Team and with neighbouring Trusts on a series of events and visits to Repton sites.

Business Plan

Work commenced on the 2018-22 Business Plan. This sets out a bold vision for the future of the Trust and will act as a focus for activities and provide a platform against which to evaluate the Trust's future progress in delivering its charitable objectives. The Business Plan will be presented to members at the AGM in March 2018 and will be available on the Trust's website.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust's Memorandum and Articles of Association set out how its activities should be conducted. The Trustees have taken professional advice and updated Articles will be presented for approval by members at the 2018 AGM.

Constitution

The Yorkshire Gardens Trust was incorporated in September 1996 as a company limited by guarantee and became a registered charity in February 1997.

Recruitment, appointment and training of new trustees

The Memorandum and Articles of Association require one third of the Trustees to retire at each AGM. Retiring Trustees can be re-elected. There is no fixed term of office. New Trustees are usually elected at the AGM, but Trustees may co-opt a new Trustee during the year. Current Trustees encourage members and others with helpful skills, to consider becoming Trustees. No person/body appoints Trustees.

At the Council of Management meeting immediately after the AGM the Trustees elect a Chairman and appoint officers.

Trustee training is by mentoring from established Trustees supported by documentation and updates from the Charity Commission. The Trustees take advice from its professional advisers when required. It was with great sadness that the Trust learnt of the death of Matthew Wrigley, the Trust's solicitor, in September 2017. Matthew, who was a member from the outset, advised on the formation of the Trust, was a source of wise counsel over the years and gave generously of his time. He will be greatly missed.

Organisational structure and management

The affairs of the Trust are managed by the Trustees, who are also Directors, and who form the Council of Management. The Council met four times during the year. Decisions are made by a majority of votes.

The Trust has Committees which are responsible for Conservation, Schools, Events and Research and Recording. Other committees are established as required e.g. for Business Planning. These Committees are made up of at least one Trustee and other members with appropriate skills and knowledge and meet according to need. The Trustee reports to the Council and raises any proposals which require a decision by the Trustees.

The Trust is a member of the Gardens Trust and sends a voting delegate to any business meetings and the AGM. Through the Gardens Trust, the Trust is also a member of 'Heritage Alliance', the national body for organisations

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concerned with all aspects of the historic environment. One Trustee represents historic parks and gardens issues on the Historic Environment Forum for Yorkshire and Humber. The Trust also has a nominated Trustee, Jane Furse, for the Wentworth Castle and Stainborough Park Heritage Trust.

YORKSHIRE GARDENS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03256311 (England and Wales)

Registered Charity number

1060697

Registered office

31 St. Saviourgate
York
North Yorkshire
YO1 8NQ

Trustees

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

Val Hepworth	Chairman, Company Secretary, Conservation, Events
Fiona Barlow	Events, Schools Appointed 18th March 2017
Malcolm Barnett	Pippa Rakusen Bequest, Company Secretary assistance
Ray Blyth	Events, Refugee Event, Small Grants Scheme.
Tony Cleaver	Newsletter Editor
Penelope Dawson Brown	Conservation, Archives, Schools Education.
David Morgan	Business Planning Appointed 18th March 2017
Vicky Price	Events Appointed 18th March 2017
David Tiptaft	Resigned 18th March 2017
Nigel Tooze	Honorary Treasurer

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

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

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

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
31 St Saviourgate
York
YO1 8NQ

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 2017**

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 30 January 2018 and signed on its behalf by:

Mrs Valerie Hepworth - Trustee

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

I report to the charity trustees on my examination of the accounts of the company for the year ended (date) which are set out on pages ten to eighteen.

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
UHY Calvert Smith
Chartered Accountants
31 St Saviourgate
York
YO1 8NQ

Date: 16 February 2018

YORKSHIRE GARDENS TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total funds £	2016 Total funds £
INCOME FROM					
Donations and legacies	2	6,933	-	6,933	23,327
Charitable activities					
Functions, events	3	4,846	-	4,846	13,154
Sale of books		1,320	-	1,320	1,185
Investment income	4	655	-	655	46
Total		13,754	-	13,754	37,712
EXPENDITURE ON					
Charitable activities					
Functions, events		(1,874)	-	(1,874)	(7,704)
Grants, donations	5	(4,386)	(137)	(4,523)	(2,170)
Capability Brown Celebration Costs		(375)	-	(375)	(19,156)
Administration and governance		(9,833)	(118)	(9,951)	(10,032)
Other		(90)	-	(90)	(532)
Total		(16,558)	(255)	(16,813)	(39,594)
NET INCOME/ (EXPENDITURE)		(2,804)	(255)	(3,059)	(1,882)
Transfers between funds		193	(193)	-	-
Net movement in funds		(2,611)	(448)	(3,059)	(1,882)
RECONCILIATION OF FUNDS					
Total funds brought forward		75,388	1,024	76,412	78,294
TOTAL FUNDS CARRIED FORWARD		72,777	576	73,353	76,412

The notes form part of these financial statements

YORKSHIRE GARDENS TRUST (REGISTERED NUMBER: 03256311)

**BALANCE SHEET
AT 30 SEPTEMBER 2017**

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	40
CURRENT ASSETS					
Debtors	10	998	-	998	-
Cash at bank		<u>73,695</u>	<u>576</u>	<u>74,271</u>	79,117
Total		74,693	576	75,269	79,117
CREDITORS					
Amounts falling due within one year	11	(1,916)	-	(1,916)	(2,745)
NET CURRENT ASSETS		<u>72,777</u>	<u>576</u>	<u>73,353</u>	76,372
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,777</u>	<u>576</u>	<u>73,353</u>	76,412
NET ASSETS		<u>72,777</u>	<u>576</u>	<u>73,353</u>	76,412
FUNDS					
Unrestricted funds	12			72,777	75,388
Restricted funds				<u>576</u>	1,024
TOTAL FUNDS				<u>73,353</u>	<u>76,412</u>

The notes form part of these financial statements

YORKSHIRE GARDENS TRUST (REGISTERED NUMBER: 03256311)

**BALANCE SHEET - CONTINUED
AT 30 SEPTEMBER 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2017 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 30 January 2018 and were signed on its behalf by:

Mrs Valerie Hepworth -Trustee

Mr Nigel Tooze -Trustee

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2017

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 2015)', 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.

First year adoption

This is the first year in which the financial statements have been prepared under FRS 102. No changes in accounting policies, and therefore no changes in the previously stated financial position and performance, are considered to have been required on the transition from the previous financial reporting framework.

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.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Members subscriptions	4,698	4,186
Legacies	-	-
Gift Aid	998	1,805
Donations	1,237	17,336
Grants	-	-
	<u>6,933</u>	<u>23,327</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
Functions, events income	4,846	13,154
Functions, events costs	(1,874)	(7,704)
	<u>2,972</u>	<u>5,450</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>655</u>	<u>46</u>

5. GRANTS PAYABLE

	2017	2016
	£	£
Grants, donations	<u>4,523</u>	<u>2,170</u>

The total grants paid during the year was as follows:

	2017	2016
	£	£
Schools Project	1,851	1,170
Duncombe Park, Tuscan Temple	-	1,000
York Civic Trust, James Backhouse Plaque	661	-
Ripon Walled Garden, Signage	656	-
Valley Gardens, Restoration King Edward VII Memorial Gate	1,000	-
Others including costs of Refugee Day at Beningborough Hall	355	-
	<u>4,523</u>	<u>2,170</u>

In addition to the above grants paid during the year, grant offers have been made totalling £4,000, 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 2017

6. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Depreciation - owned assets	<u>40</u>	<u>10</u>
	2017	2016
	£	£
Accountancy	<u>600</u>	<u>948</u>

7. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

There were no trustees' remuneration, benefits or expenses for the year ended 30 September 2017 or for the year ended 30 September 2016

8. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations and legacies	23,327	-	23,327
Charitable activities			
Functions, events	13,154	-	13,154
Sale of books	1,185	-	1,185
	-	-	
Investment income	46	-	46
Total	<u>37,712</u>	<u>-</u>	<u>37,712</u>
EXPENDITURE ON			
Charitable activities			
Functions, events	7,704	-	7,704
Grants, donations	-	2,170	2,170
Capability Brown Celebration Costs	13,601	5,555	19,156
Administration and governance	10,032	-	10,032
Other	-	532	532
Total	<u>31,337</u>	<u>8,257</u>	<u>39,594</u>
NET INCOME/ (EXPENDITURE)	<u>6,375</u>	<u>(8,257)</u>	<u>(1,882)</u>

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

8. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds	Restricted funds	Total funds
RECONCILIATION OF FUNDS			
Total funds brought forward	69,013	9,281	78,294
TOTAL FUNDS CARRIED FORWARD	<u>75,388</u>	<u>1,024</u>	<u>76,412</u>

9. TANGIBLE FIXED ASSETS

	Plant and Machinery etc. £
COST	
At 1 October 2016 and 30 September 2017	<u>1,032</u>
DEPRECIATION	
At 1 October 2016	992
Charge for year	40
At 30 September 2017	<u>1,032</u>
NET BOOK VALUE	
At 30 September 2017	<u>-</u>
At 30 September 2016	<u>40</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	<u>998</u>	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	<u>1,916</u>	2,745

YORKSHIRE GARDENS TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

12. MOVEMENT IN FUNDS

	At 1/10/16 £	Net movement in funds £	Transfers between funds £	At 30/9/17 £
Unrestricted funds				
General fund	74,693	(2,109)	193	72,777
Yorkshire Gardens Trust Schools Project	<u>695</u>	<u>(695)</u>	-	-
	75,388	(2,804)	193	72,777
Restricted funds				
North Yorkshire County Council	694	(118)	-	576
Joyce Hampshire Awards Grant	<u>330</u>	<u>(137)</u>	<u>(193)</u>	-
	1,024	(255)	(193)	576
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>76,412</u>	<u>(3,059)</u>	<u>-</u>	<u>73,353</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,754	(15,863)	(2,109)
Yorkshire Gardens Trust Schools Project	<u>-</u>	<u>(695)</u>	<u>(695)</u>
	<u>13,754</u>	<u>(16,558)</u>	<u>(2,804)</u>
Restricted funds			
North Yorkshire County Council	-	(118)	(118)
Joyce Hampshire Awards Grant	<u>-</u>	<u>(137)</u>	<u>(137)</u>
	-	(255)	(255)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,754</u>	<u>(16,813)</u>	<u>(3,059)</u>

YORKSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 SEPTEMBER 2017

12. MOVEMENT IN FUNDS - continued

Unrestricted funds

The Yorkshire Gardens Trust Schools project is for the schools gardening project.

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.

A donation of £500 was received in 2015 for the Joyce Hampshire Awards Grant for awards to schools, but for the special provision of gardener's apprentice tools suitable for young hands.

Transfers between funds

The transfer of £193 from Joyce Hampshire Awards Grant to General Fund relates to resources expended in 2016 which were allocated to the General Fund incorrectly in the prior year's accounts.

13. RELATED PARTY DISCLOSURES

There were no related third party transactions for the year ended 30 September 2017.