

# **KENT GARDENS TRUST**

Registered Charity No.298861

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

*President:* Lady Kingsdown,

*Trustees:* Mrs Lesley Dawes  
Mrs Rosemary Dymond  
Mr. T.F.G. La Dell,  
Ms Sarah Morgan  
Mr M O'Brien  
Mrs Alison Philip  
Mr R Stileman  
Dr. R.H.C. Vaux,  
Mr. W.A.A. Wells,  
Ms Teresa Zbyszewska

*Secretary/Treasurer* Mrs L Phillips

*Registered Office:* Yew Cottage  
Station Road  
Eynsford  
Kent DA4 0ER  
Tel/Fax:  
E-mail: [info@kentgardenstrust.org.uk](mailto:info@kentgardenstrust.org.uk)  
Website: [www.kentgardenstrust.org.uk](http://www.kentgardenstrust.org.uk)

*Bankers:* Barclays Bank plc  
80 High Street  
Sevenoaks  
Kent TN13 1LR

*Independent Examiner:* Mr D M Valentine ACA,  
Bebbies  
Old Printers House  
Stone Street  
Cranbrook  
Kent TN17 3HF

**Status:** The Charity was formed by a Trust Deed dated 25<sup>th</sup> January 1988 as supplemented by a new Trust Deed dated 24<sup>th</sup> July 2017; the Trustees are appointed by the continuing Trustees.

**Objects:** i) The advancement of education through:-

- (a) The preservation for the public benefit of gardens in Kent and any buildings, structures and plant collections in such gardens;
  - (b) The improvement of amenities in gardens in Kent
  - (c) The encouragement of access to and study of gardens in Kent
- ii) The encouragement of the use and occupation of gardens in Kent for charitable purposes
- iii) The promotion and encouragement in Kent of education and research relating to gardens

**Organisation:** The Charity is managed by its Trustees, aided by volunteers and part time secretarial services.

**Finance:** This year saw a surplus of income over expenditure of £1,613, resulting in the funds standing at £30,873 as against £29,260 on the 31<sup>st</sup> December 2017. Both expenditure and receipts were higher in 2018 due to grants received and costs incurred for the publication of Humphry Repton in Kent book. Book sales are continuing for both this book and the Capability Brown in Kent book.

Expenditure on the Newsletter was higher in 2018 as a mini newsletter was published in February. The reserves are held on deposit with Barclays Bank and COIF. Following a membership drive some 40 new members joined at a new subscription rate, which will be applicable to existing members from mid 2019. It is the policy of the trustees to build reserves to a level of two years' average gross expenditure, as and when conditions permit.

**Activities:**

In furtherance of the objects of the trust, the following activities took place.

Various activities were arranged to mark the 200<sup>th</sup> anniversary of the death of seminal landscape gardener Humphry Repton. A lecture by distinguished garden historian John Phibbs was held in May, and was followed by the first of two study days, the first at Brightling in Sussex, and the second in October at Cobham Hall.

A garden party for members and key figures from the Kent gardening world was held in July at Torry Hill, the home of our President, Lady Kingsdown.

Seven visits to historic gardens were organized throughout the summer and autumn period. Six of these were in gardens in Kent, one to the City of London gardens.

**Research** The research group continued their work in and around Dover, and the results of their activities were published in 2018

**Planning Application Reviews** We have increased our ability to review and respond to planning applications made in Kent which have an impact on a listed park or garden. This activity is carried out in close consultation with The Gardens Trust.

**Education** Our exhibition on Capability Brown's work in Kent was displayed in Maidstone Library, and then transferred to the Dover Library.

**Archbishop's Palace Garden in Maidstone.** We continue to oversee the maintenance and further restoration of this famous historic garden.

On behalf of the Trustees

Richard Stileman

**Charity number 298861**

**The Kent Gardens Trust**

**Accounts**

**for the year ended**

**31 December 2018**

# **The Kent Gardens Trust**

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**The Kent Gardens Trust**  
**Independent Examiner's Report to the Trustees**  
**for the year ended 31 December 2018**

I report to the trustees on my examination of the accounts of Kent Gardens Trust for the year ended 31 December 2018 which are set out on pages 2 to 7.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Daniel Valentine ACA**

Begbies  
 Old Printers House  
 Stone Street  
 Cranbrook  
 Kent  
 TN17 3HF

**Statement of Financial Activities  
for the year ended 31 December 2018**

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2018 £	Restricted Fund £	Unrestricted Fund £	Total 2017 £
<b>Income from:</b>							
Donations and legacies	2	4,750	4,398	9,148	-	3,776	3,776
Charitable activities	3	-	6,486	6,486	-	5,544	5,544
Other trading activities	4	-	10,986	10,986	-	4,769	4,769
Investments		-	128	128	-	52	52
<b>Total income</b>		<b>4,750</b>	<b>21,998</b>	<b>26,748</b>	<b>-</b>	<b>14,141</b>	<b>14,141</b>
<b>Expenditure on:</b>							
Raising funds	5	-	13,913	13,913	-	7,566	7,566
Charitable activities	6	6,335	4,887	11,222	-	6,533	6,533
<b>Total expenditure</b>		<b>6,335</b>	<b>18,800</b>	<b>25,135</b>	<b>-</b>	<b>14,099</b>	<b>14,099</b>
<b>Net income/(expenditure)</b>		<b>(1,585)</b>	<b>3,198</b>	<b>1,613</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b>Transfers between funds</b>		<b>1,585</b>	<b>(1,585)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>-</b>	<b>1,613</b>	<b>1,613</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b>Reconciliation of Funds</b>							
Total funds at 1 January 2018		-	29,260	29,260	-	29,218	29,218
<b>Total funds at 31 December 2018</b>		<b>-</b>	<b>30,873</b>	<b>30,873</b>	<b>-</b>	<b>29,260</b>	<b>29,260</b>

The Notes to the Accounts form part of the Financial Statements

# The Kent Gardens Trust

## Balance Sheet as at 31 December 2018

	Notes	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		-		-
<b>Current assets</b>					
Cash at bank	10	29,302		29,562	
Debtors and prepayments		<u>3,214</u>		<u>775</u>	
		32,516		30,337	
<b>Creditors: amounts falling due within one year</b>					
Other creditors		<u>(1,643)</u>		<u>(1,077)</u>	
<b>Net current assets</b>			<u>30,873</u>		<u>29,260</u>
<b>Net assets</b>			<u><u>30,873</u></u>		<u><u>29,260</u></u>
<b>Represented by:</b>					
Unrestricted Fund			30,873		29,260
Restricted Fund			<u>-</u>		<u>-</u>
<b>Total Funds</b>			<u><u>30,873</u></u>		<u><u>29,260</u></u>

The accounts were approved and authorised for issue by the Board of Trustees on ..... 2019 and signed on its behalf by:

**Mr R Stileman**  
**Trustee**

The Notes to the Accounts form part of the Financial Statements



**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Restricted Fund represents donations and grants received in respect of the book to mark the 200th anniversary of the death of Humphry Repton.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grant income is received from various sources. The grant is usually awarded for a specific period. If any proportion of the grant does not relate to the accounting period in question, the amount is deferred to the period to which it relates.

***Expenditure recognition***

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% straight line
------------------	-------------------

***Debtors and creditors receivable/payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

<b>2 Donations and legacies</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Members' subscriptions	<b>3,183</b>	2,756
Grants and donations	<b>5,965</b>	1,020
	<b>9,148</b>	<b>3,776</b>

Members' subscriptions are entirely unrestricted. £4,750 (2017: nil) of the grants and donations were restricted.

<b>3 Income from charitable activities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Research projects	<b>1,026</b>	164
Archbishop's Palace, Maidstone	<b>5,460</b>	5,380
	<b>6,486</b>	<b>5,544</b>

<b>4 Income from other trading activities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Members' events	<b>8,075</b>	4,203
Book sales	<b>974</b>	566
Book sponsorship	<b>1,500</b>	-
Sundry income	<b>437</b>	-
	<b>10,986</b>	<b>4,769</b>

<b>5 Expenditure on raising funds</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Newsletter	<b>2,018</b>	841
Website	<b>944</b>	396
Advertising	<b>228</b>	29
Paypal costs	<b>103</b>	66
Members' events	<b>6,290</b>	2,883
Share of support costs (see note 7)	<b>4,330</b>	3,351
	<b>13,913</b>	<b>7,566</b>

**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

<b>6 Expenditure on charitable activities</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Fund</b>		
Research projects	-	842
Archbishop's Palace, Maidstone	2,712	3,592
Book costs	176	295
Share of support costs (see note 7)	1,999	1,804
	<u>4,887</u>	<u>6,533</u>
<b>Restricted Fund</b>		
Book costs	6,002	-
Share of support costs (see note 7)	333	-
	<u>6,335</u>	<u>-</u>
	<u><u>11,222</u></u>	<u><u>6,533</u></u>
<b>7 Support costs</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Secretarial services	2,682	2,378
Postage, packaging and stationery	1,951	1,100
Telephone	30	130
Insurance	311	303
Subscriptions	348	295
Miscellaneous costs	470	79
Accountancy and independent examination	870	870
	<u>6,662</u>	<u>5,155</u>
Allocated as follows:		
Expenditure on raising funds	65% 4,330	3,351
Expenditure on charitable activities - unrestricted	30%/35% 1,999	1,804
Expenditure on charitable activities - restricted	5%/0% 333	-
	<u>6,662</u>	<u>5,155</u>

**8 Staff and trustee remuneration**

The charity had no employees during the year (2017: nil)

During the year, no trustee received any remuneration or benefits in kind (2017: £nil). Seven trustees were reimbursed expenses totalling £2,345, principally in respect of advertising, event and book costs (2017: 8 trustees - £3,627).

There were no other related party transactions in the year

**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**9 Tangible fixed assets**

	Office equipment £
<b>Cost</b>	
At 1 January 2018	3,837
<b>At 31 December 2018</b>	<b>3,837</b>
<b>Depreciation</b>	
At 1 January 2018	3,837
<b>At 31 December 2018</b>	<b>3,837</b>
<b>Net book value</b>	
<b>At 31 December 2018</b>	<b>-</b>
At 31 December 2017	-

<b>10 Cash at bank</b>	<b>2018</b>	2017
	£	£
Barclays Bank		
- Current account	870	726
- Deposit account	1,500	4,000
Paypal	-	24
COIF Charities deposit account	26,932	24,812
	<b>29,302</b>	29,562

**11 Analysis of net assets between funds**

	£	£	£
<b>2018</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Cash at bank	29,302	-	29,302
Other net current assets	1,571	-	1,571
	<b>30,873</b>	<b>-</b>	<b>30,873</b>
	£	£	£
<b>2017</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Cash at bank	29,562	-	29,562
Other net current assets	(302)	-	(302)
	29,260	-	29,260

**Charity number 298861**

**The Kent Gardens Trust**

**Accounts**

**for the year ended**

**31 December 2018**

# **The Kent Gardens Trust**

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**The Kent Gardens Trust**  
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for the year ended 31 December 2018**

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2018 £	Restricted Fund £	Unrestricted Fund £	Total 2017 £
<b>Income from:</b>							
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Other trading activities	4	-	10,986	10,986	-	4,769	4,769
Investments		-	128	128	-	52	52
<b>Total income</b>		<b>4,750</b>	<b>21,998</b>	<b>26,748</b>	<b>-</b>	<b>14,141</b>	<b>14,141</b>
<b>Expenditure on:</b>							
Raising funds	5	-	13,913	13,913	-	7,566	7,566
Charitable activities	6	6,335	4,887	11,222	-	6,533	6,533
<b>Total expenditure</b>		<b>6,335</b>	<b>18,800</b>	<b>25,135</b>	<b>-</b>	<b>14,099</b>	<b>14,099</b>
<b>Net income/(expenditure)</b>		<b>(1,585)</b>	<b>3,198</b>	<b>1,613</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b>Transfers between funds</b>		<b>1,585</b>	<b>(1,585)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>-</b>	<b>1,613</b>	<b>1,613</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b>Reconciliation of Funds</b>							
Total funds at 1 January 2018		-	29,260	29,260	-	29,218	29,218
<b>Total funds at 31 December 2018</b>		<b>-</b>	<b>30,873</b>	<b>30,873</b>	<b>-</b>	<b>29,260</b>	<b>29,260</b>

The Notes to the Accounts form part of the Financial Statements



# The Kent Gardens Trust

## Balance Sheet as at 31 December 2018

	Notes	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		-		-
<b>Current assets</b>					
Cash at bank	10	29,302		29,562	
Debtors and prepayments		<u>3,214</u>		<u>775</u>	
		32,516		30,337	
<b>Creditors: amounts falling due within one year</b>					
Other creditors		<u>(1,643)</u>		<u>(1,077)</u>	
<b>Net current assets</b>			<u>30,873</u>		<u>29,260</u>
<b>Net assets</b>			<u><u>30,873</u></u>		<u><u>29,260</u></u>
<b>Represented by:</b>					
Unrestricted Fund			30,873		29,260
Restricted Fund			<u>-</u>		<u>-</u>
<b>Total Funds</b>			<u><u>30,873</u></u>		<u><u>29,260</u></u>

The accounts were approved and authorised for issue by the Board of Trustees on ..... 2019 and signed on its behalf by:

**Mr R Stileman**  
**Trustee**

The Notes to the Accounts form part of the Financial Statements

**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

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***Tax***

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**The Kent Gardens Trust**  
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**for the year ended 31 December 2018**

***Going concern***

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<b>5 Expenditure on raising funds</b>	<b>2018</b>	<b>2017</b>
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**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

<b>6 Expenditure on charitable activities</b>	<b>2018</b>	<b>2017</b>
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Share of support costs (see note 7)	1,999	1,804
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<b>Restricted Fund</b>		
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	<b>£</b>	<b>£</b>
Secretarial services	2,682	2,378
Postage, packaging and stationery	1,951	1,100
Telephone	30	130
Insurance	311	303
Subscriptions	348	295
Miscellaneous costs	470	79
Accountancy and independent examination	870	870
	<u>6,662</u>	<u>5,155</u>
Allocated as follows:		
Expenditure on raising funds	65% 4,330	3,351
Expenditure on charitable activities - unrestricted	30%/35% 1,999	1,804
Expenditure on charitable activities - restricted	5%/0% 333	-
	<u>6,662</u>	<u>5,155</u>

**8 Staff and trustee remuneration**

The charity had no employees during the year (2017: nil)

During the year, no trustee received any remuneration or benefits in kind (2017: £nil). Seven trustees were reimbursed expenses totalling £2,345, principally in respect of advertising, event and book costs (2017: 8 trustees - £3,627).

There were no other related party transactions in the year

**The Kent Gardens Trust**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**9 Tangible fixed assets**

	Office equipment £
<b>Cost</b>	
At 1 January 2018	3,837
<b>At 31 December 2018</b>	<b>3,837</b>
<b>Depreciation</b>	
At 1 January 2018	3,837
<b>At 31 December 2018</b>	<b>3,837</b>
<b>Net book value</b>	
<b>At 31 December 2018</b>	<b>-</b>
At 31 December 2017	-

<b>10 Cash at bank</b>	<b>2018</b>	2017
	£	£
Barclays Bank		
- Current account	<b>870</b>	726
- Deposit account	<b>1,500</b>	4,000
Paypal	-	24
COIF Charities deposit account	<b>26,932</b>	24,812
	<b>29,302</b>	29,562

**11 Analysis of net assets between funds**

	£	£	£
<b>2018</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Cash at bank	<b>29,302</b>	-	<b>29,302</b>
Other net current assets	<b>1,571</b>	-	<b>1,571</b>
	<b>30,873</b>	-	<b>30,873</b>
	£	£	£
<b>2017</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Cash at bank	29,562	-	29,562
Other net current assets	(302)	-	(302)
	29,260	-	29,260