

THE HUTTS FOUNDATION

England & Wales · Charity number 1152430

Details

Status	Registered
Legal form	Charitable company
Company number	08339736
Registered	2013-06-14
Register	View on the Charity Commission register

Contact

Address	The Hutts Hutts Lane Grewelthorpe Ripon North Yorkshire
Phone	01765658911
Email	info@himalayangarden.com
Website	www.himalayangarden.com

Activities

Objects: 4.1 THE ADVANCEMENT OF THE ARTS, HORTICULTURE AND ENVIRONMENTAL PROTECTION OR IMPROVEMENT, PARTICULARLY BUT NOT EXCLUSIVELY BY PROMOTING THE CULTIVATION AND CONSERVATION OF RARE AND ENDANGERED PLANT SPECIES OF THE WORLD AND THE USE OF SCULPTURE WITHIN NATURAL AND CULTIVATED LANDSCAPES; AND 4.2 THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE ARTS AND HORTICULTURAL SKILLS, PARTICULARLY BUT NOT EXCLUSIVELY IN THE FIELDS OF PLANT AND GARDEN CONSERVATION, THE CULTIVATION OF RARE PLANTS AND THE USE OF SCULPTURE WITHIN NATURAL AND CULTIVATED LANDSCAPES.

Activities: The advancement of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered plant species of the world and the use of sculpture within natural and cultivated landscapes.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£325,332	£331,887	-	-
2024-03-31	£408,498	£291,840	-	-
2023-03-31	£264,756	£305,505	-	-
2022-03-31	£317,609	£301,578	-	-
2021-03-31	£182,546	£243,219	-	-

Trustees

Name	Role	Appointed
PETER WILLIAM DENBY ROBERTS	Chair	2013-02-08
ANNABEL CECILIA BUIK		2013-02-08
LUCINDA ANN MORRIS		2013-02-08
Richard Firth		2022-03-24
WILLIAM GERALD DENBY ROBERTS		2013-02-08

THE HUTTS FOUNDATION

England & Wales - Charity number 1152430

Accounts

Company registration number: 08339736

Charity registration number: 1152430

The Hutts Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2025

Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

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The Hutts Foundation

Reference and Administrative Details

Charity Registration Number 1152430

Company Registration Number 08339736

Registered Office The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Principal Office The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Trustees Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris
Mr R A O Firth

Independent Examiner Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr P W D Roberts
- Mrs A C Buik
- Mr W G D Roberts
- Mrs L A Morris
- Mr R A O Firth

Objectives and activities

Objects and aims

The charitable company's principal objective during the year was that of the advancements of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered species of the world and the use of sculpture within natural and cultivated landscapes; and the advancement of education of the public in the arts and horticultural skills, particularly but not exclusively in the field of plant and garden conservation, the cultivation of rare plants and the use of sculpture within natural and cultivated landscapes.

Achievements of the Charity

The garden opened on Thursday, 18th April 2024.

Visitors are still encouraged to purchase tickets in advance online, so we can control the capacity per day to comply with our planning conditions. Pre-booked visitors are scanned in on arrival. Walk-up visitors can pay at the Ticket Office on the day, subject to availability. Season ticket sales remained steady at 967 (1,037 in 2023). Adult visitor numbers were down 9% from last year, mainly due to a cold & wet second half of May, reaching 78.40% (including children) of the overall allowed capacity by the end of the season.

New to the Garden for 2024-2025 was an annual "Sculptures in the Landscape Exhibition" with 60 new artworks from across the UK, all for sale. A private view event took place in April, which received excellent press coverage. We employed a new gardener & now have 2 weekend gardeners to run the plant centre and provide general support around the site. We had 6 softwood trees down in the winter storms, which ripped up some sections of paths which required repairs & stump grinding. The garden team continue to focus on crown lifting trees in Office Valley, mulching around shrubs and ongoing footpath improvements.

The garden continues to receive great reviews on Tripadvisor and Google and received another Tripadvisor Travellers Choice award (for averaging 4.8/5 reviews) and won another RHS Yorkshire In Bloom award.

Trustees and Officers

There were no changes to the Trustees in the financial year to 30 March 2025.

The Hutts Foundation

Trustees' Report

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The attached accounts show the results for the year with a deficit of £6,555 on the unrestricted and restricted funds (2024: surplus of £116,998)

Policy on reserves

The Charity has a policy of maintaining sufficient reserves to enable the Charity to meet, as a minimum, its operational costs for the next three months, which are estimated as £90,000. There were no free reserves of the charity at 30 March 2025. Having reviewed the Charity's financial position, the trustees do not believe the shortfall represents a significant risk and are confident that the Charity has adequate resources to maintain day-to-day operation of the Charity. The reserves of the Charity are continually monitored and reviewed with the context of the funds required to fulfil the objectives of the Charity.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 December 2012 and registered as a charity on 14 June 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The trustees are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of directors shall not be less than two nor more than seven.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed a director by ordinary resolution or by simple majority of all the directors entitled to attend and vote at any meeting of the directors.

Small companies exemption

The charitable company has taken advantage of the small companies exemption in the Companies Act 2006 in preparing the report.

The annual report was approved by the trustees of the charity on 26 January 2026 and signed on its behalf by:



.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Independent Examiner's Report to the trustees of The Hutts Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2025.

Responsibilities and basis of report

As the charity's 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 charity'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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Hutts Foundation 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.



Samuel Mitchell FCA
The Institute of Chartered Accountants in England and Wales

First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

26 January 2026

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	12,608	543	13,151	128,825
Charitable activities	4	301,530	-	301,530	279,566
Other trading activities	5	9,397	-	9,397	-
Other income	6	1,254	-	1,254	447
Total income		<u>324,789</u>	<u>543</u>	<u>325,332</u>	<u>408,838</u>
Expenditure on:					
Raising funds	7	(16,064)	-	(16,064)	(11,715)
Charitable activities	8	(315,736)	-	(315,736)	(280,125)
Other expenditure	9	(87)	-	(87)	-
Total expenditure		<u>(331,887)</u>	<u>-</u>	<u>(331,887)</u>	<u>(291,840)</u>
Net income / (expenditure)		<u>(7,098)</u>	<u>543</u>	<u>(6,555)</u>	<u>116,998</u>
Net movement in funds		(7,098)	543	(6,555)	116,998
Reconciliation of funds					
Total funds brought forward		<u>131,506</u>	<u>340</u>	<u>131,846</u>	<u>14,848</u>
Total funds carried forward	21	<u><u>124,408</u></u>	<u><u>883</u></u>	<u><u>125,291</u></u>	<u><u>131,846</u></u>

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

For the year ended 30 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	128,485	340	128,825
Charitable activities	4	279,566	-	279,566
Other income	6	447	-	447
Total income		<u>408,498</u>	<u>340</u>	<u>408,838</u>
Expenditure on:				
Raising funds	7	(11,715)	-	(11,715)
Charitable activities	8	(280,125)	-	(280,125)
Total expenditure		<u>(291,840)</u>	<u>-</u>	<u>(291,840)</u>
Net income		<u>116,658</u>	<u>340</u>	<u>116,998</u>
Net movement in funds		116,658	340	116,998
Reconciliation of funds				
Total funds brought forward		<u>14,848</u>	<u>-</u>	<u>14,848</u>
Total funds carried forward	21	<u><u>131,506</u></u>	<u><u>340</u></u>	<u><u>131,846</u></u>

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	245,418	248,572
Current assets			
Debtors	16	19,315	15,396
Cash at bank and in hand		-	3,292
		<u>19,315</u>	<u>18,688</u>
Creditors: Amounts falling due within one year	17	<u>(136,108)</u>	<u>(122,081)</u>
Net current assets / (liabilities)		<u>(116,793)</u>	<u>(103,393)</u>
Total assets less current liabilities		128,625	145,179
Creditors: Amounts falling due after more than one year	18	<u>(3,334)</u>	<u>(13,333)</u>
Net assets		<u><u>125,291</u></u>	<u><u>131,846</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		883	340
Unrestricted funds		<u>124,408</u>	<u>131,506</u>
Total funds	21	<u><u>125,291</u></u>	<u><u>131,846</u></u>

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2025

For the financial year ending 30 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 21 were approved by the trustees, and authorised for issue on 26 January 2026 and signed on their behalf by:



.....
Mr W G D Roberts
Trustee

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

These financial statements were authorised for issue by the trustees on 26 January 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

The Hutts Foundation meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared under the historical cost convention with items recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in income in the period in which it becomes receivable.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Garden improvements	33.3% per annum on a straight line basis
Sculptures	33.3% per annum on a straight line basis

Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Defined contribution pension scheme

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations from individuals	-	543	543	112,460
Gift aid reclaimed	12,608	-	12,608	15,365
Government grants	-	-	-	1,000
	12,608	543	13,151	128,825

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Garden entry	294,922	294,922	275,041
Talks including travel	1,564	1,564	1,525
Workshops	4,114	4,114	3,000
Sculpture entry fees	930	930	-
	301,530	301,530	279,566

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Sales of goods	9,397	9,397
Total for 2025	9,397	9,397

6 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Room hire	1,254	1,254	447
	1,254	1,254	447

7 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Marketing and publicity	16,064	16,064	11,715
	16,064	16,064	11,715

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Purchases		7,084	7,084	-
Freight and carriage		75	75	89
Costs of workshops		2,400	2,400	1,850
Wages recharge		9,240	9,240	12,893
Rent		19,300	19,300	19,300
Rates		2,352	2,352	2,148
Light and heating		813	813	544
Repairs and maintenance		18,149	18,149	16,205
Plant care		7,185	7,185	6,862
Computer and stationery costs		2,665	2,665	1,822
Toilets hire		1,136	1,136	1,131
Children's activities costs		-	-	1,541
Sundry expenses		-	-	23
Cleaning		11,024	11,024	6,267
Travel and subsistence		1,146	1,146	332
Clothing		879	879	1,134
Subscriptions		2,294	2,294	1,926
Charitable donations		1,500	1,500	1,060
Depreciation		3,154	3,154	3,147
Staff costs	10	208,406	208,406	192,280
Allocated support costs	11	13,934	13,934	10,477
Governance costs	11	3,000	3,000	(906)
		<u>315,736</u>	<u>315,736</u>	<u>280,125</u>

9 Other expenditure

	Note	Unrestricted funds General £	Total 2025 £
Other resources expended		87	87
		<u>87</u>	<u>87</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

10 Staff costs

The aggregate payroll costs were as follows:

	Unrestricted funds General £	Restricted funds £	Total 2025 £	2024 £
Staff costs during the year were:				
Wages and salaries	184,032	-	184,032	169,861
Social security costs	16,164	-	16,164	14,441
Pension costs	4,636	-	4,636	4,410
Other staff costs	3,574	-	3,574	3,568
	<u>208,406</u>	<u>-</u>	<u>208,406</u>	<u>192,280</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year based on head count was as follows:

	2025 No	2024 No
Gardeners	7	7
Admin	2	2
	<u>9</u>	<u>9</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Gardeners	4	4
Admin	2	2
	<u>6</u>	<u>6</u>

6 (2024 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,636 (2024 - £4,410).

No employees received total employee benefits of more than £60,000 in the current or prior year.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

11 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Unrestricted funds General £	Total 2025 £	Total 2024 £
Legal and professional fees	100%	4,176	4,176	545
Card machine and bank charges	100%	2,326	2,326	1,479
Bank interest payable	100%	468	468	720
Staff training	100%	257	257	1,577
Insurance	100%	6,583	6,583	6,144
Advertising	100%	124	124	12
		13,934	13,934	10,477

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	3,000	3,000	(906)
	3,000	3,000	(906)

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year the charity made the following transactions with trustees:

Mr W G D Roberts

£314 (2024: £1,116) of expenses were reimbursed to Mr W G D Roberts during the year.

Expenses reimbursed being for petrol for garden machinery.

Mr P W D Roberts

£87 (2024: £198) of expenses were reimbursed to Mr P W D Roberts during the year.

Expenses reimbursed being for insurance costs.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

13 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	<u>3,000</u>	<u>(906)</u>

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Woodland Garden £	Garden improvements £	Sculptures £	Total £
Cost				
At 31 March 2024	<u>245,000</u>	<u>63,812</u>	<u>56,763</u>	<u>365,575</u>
At 30 March 2025	<u>245,000</u>	<u>63,812</u>	<u>56,763</u>	<u>365,575</u>
Depreciation				
At 31 March 2024	-	63,812	53,191	117,003
Charge for the year	<u>-</u>	<u>-</u>	<u>3,154</u>	<u>3,154</u>
At 30 March 2025	<u>-</u>	<u>63,812</u>	<u>56,345</u>	<u>120,157</u>
Net book value				
At 30 March 2025	<u>245,000</u>	<u>-</u>	<u>418</u>	<u>245,418</u>
At 30 March 2024	<u>245,000</u>	<u>-</u>	<u>3,572</u>	<u>248,572</u>

16 Debtors

	2025	2024
	£	£
Prepayments and accrued income	19,315	15,330
Other debtors	-	66
	<u>19,315</u>	<u>15,396</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	22,419	-
Bank loans	10,000	10,833
Trade creditors	11,488	8,461
Other taxation and social security	8,702	8,509
Other creditors	67,231	78,057
Accruals	4,292	4,910
Deferred income	11,976	11,311
	136,108	122,081

	2025	2024
	£	£
Deferred income at 31 March 2024	11,311	5,484
Resources deferred in the period	11,976	11,311
Amounts released from previous periods	(11,311)	(5,484)
Deferred income at year end	11,976	11,311

Deferred income consists of income received in advance for the sale of garden entry 2025/26 season tickets and workshops that are to take place after 30 March 2025 (2024: income received in advance for the sale of garden entry 2024/25 season tickets and workshops that are to take place after 30 March 2024).

18 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	3,334	13,333

19 Bank loans

The charity received a Bounce Back Loan for £50,000 during the year ended 30 March 2021. The loan balance outstanding is disclosed on the balance sheet under:
 Creditors: amounts falling due with one year £10,000 (2024: £10,833)
 Creditors: amounts falling due after one year £3,334 (2024: £13,333)

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

20 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	14,000	14,000
Other		
Within one year	4,100	3,500
	18,100	17,500

The amount of non-cancellable operating lease payments recognised as an expense during the year was £19,300 (2024: £19,300).

21 Funds

	Balance at 31 March 2024 £	Incoming resources £	Resources expended £	Balance at 30 March 2025 £
Unrestricted funds				
General	131,506	324,789	(331,887)	124,408
Restricted funds	340	543	-	883
Total funds	131,846	325,332	(331,887)	125,291

The unrestricted funds are available for use at the discretion of the charity in furtherance of the general objectives.

The restricted funds are donations received towards acquiring an all terrain mobility scooter for visitor use.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 March 2025 £
Tangible fixed assets	245,418	-	245,418
Current assets	47,405	883	48,288
Current liabilities	(165,081)	-	(165,081)
Creditors over 1 year	(3,334)	-	(3,334)
Total net assets	124,408	883	125,291
	Unrestricted funds General £	Restricted funds £	Total funds at 30 March 2024 £
Tangible fixed assets	248,572	-	248,572
Current assets	18,348	340	18,688
Current liabilities	(122,081)	-	(122,081)
Creditors over 1 year	(13,333)	-	(13,333)
Total net assets	131,506	340	131,846

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2025

23 Related party transactions

During the year the charity made the following related party transactions:

W G D Roberts

During the year the trustee was reimbursed £314 (2024: £1,116) expenses as disclosed in note 10.

The majority of the sculptures in the gardens are owned by W G D Roberts and rented to the charity free of charge.

During the year the charity received £nil (2024: £2,000) in donations from the trustee.

Countrywide Leisure Management

Countrywide Leisure Management is controlled by one of the Charity's trustees, P W D Roberts.

During the year £27,298 (2024: £29,404) wages and pension costs were recharged from Countrywide Leisure Management. Expenses of £6,885 (2024: £1,861) were paid to Countrywide Leisure Management on behalf of The Hutts Foundation during the year.

The charity received £55,894 (2024: £56,490) from Countrywide Leisure Management for garden entry ticket sales received via Countrywide Leisure Management.

The charity also paid £8,500 (2024: £8,500) during the year to Countrywide Leisure Management for the Sculptures, Norse Shelter and access to the car park rent charge.

Included in other creditors is an amount of £59,282 (2024: £75,965) due to Countrywide Leisure Management.

Manor Farm Partnership

Manor Farm Partnership is controlled by one of the Charity's trustees, W G D Roberts.

The charity paid £10,800 (2024: £10,800) to Manor Farm Partnership for the rental of property.

P W D Roberts

During the year the trustee was reimbursed £87 (2024: £198) expenses as disclosed in note 10.

During the year the charity received £nil (2024: £109,914) in donations from the the trustee.

Included in other creditors is an amount of £3,744 (2024: £nil) due to P W D Roberts.

THE HUTTS FOUNDATION

England & Wales - Charity number 1152430

Accounts

Company registration number: 08339736

Charity registration number: 1152430

The Hutts Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2024

Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

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The Hutts Foundation

Reference and Administrative Details

Charity Registration Number 1152430

Company Registration Number 08339736

Registered Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Principal Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Trustees
Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris
Mr R A O Firth

Independent Examiner
Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Eiland
West Yorkshire
HX5 0EE

The Hutts Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 March 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr P W D Roberts
- Mrs A C Buik
- Mr W G D Roberts
- Mrs L A Morris
- Mr R A O Firth

Objectives and activities

Objects and aims

The charitable company's principal objective during the year was that of the advancements of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered species of the world and the use of sculpture within natural and cultivated landscapes; and the advancement of education of the public in the arts and horticultural skills, particularly but not exclusively in the field of plant and garden conservation, the cultivation of rare plants and the use of sculpture within natural and cultivated landscapes.

Achievements of the Charity

The garden opened on Tuesday, 4th April 2023.

Visitors are still encouraged to purchase tickets in advance online, so we can control the capacity per day to comply with our planning conditions. Pre-booked visitors are scanned in on arrival. Walk-up visitors can pay at the Ticket Office on the day, subject to availability. We saw an increase in the sale of season tickets to 1,037 (319 in 2022) due to better onsite promotions and upselling by ticket office staff. Adult visitor numbers were up 22% from last year, reaching 87% (including children) of the overall allowed capacity by the end of the season.

We launched the season with the addition of the Hungry Barn Owl sculpture, a chainsaw seat created from the trunk of the damaged Hungarian Oak tree sited in the middle of the main lawn, which received lots of positive press attention. The gardeners have focused on crowning, lifting trees through Hosta Bank and Bluebell Bank, pruning shrubs to create more light and improve the views. There was also a lot of spring bulb planting and use of woodchips to reduce weeds.

The garden continues to receive great reviews on Tripadvisor and Google and received another Tripadvisor Travellers Choice award (for averaging 4.8/5 reviews) and won another RHS Yorkshire In Bloom award.

Trustees and Officers

There were no changes to the Trustees in the financial year to 30 March 2024.

The Hutts Foundation

Trustees' Report

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The attached accounts show the results for the year with a surplus of £116,998 on the unrestricted and restricted funds (2023: deficit of £40,749).

Policy on reserves

The Charity has a policy of maintaining sufficient reserves to enable the Charity to meet, as a minimum, its operational costs for the next three months, which are estimated as £75,000. There were no free reserves of the charity at 30 March 2024. Having reviewed the Charity's financial position, the trustees do not believe the shortfall represents a significant risk and are confident that the Charity has adequate resources to maintain day-to-day operation of the Charity. The reserves of the Charity are continually monitored and reviewed with the context of the funds required to fulfil the objectives of the Charity.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 December 2012 and registered as a charity on 14 June 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The trustees are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of directors shall not be less than two nor more than seven.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed a director by ordinary resolution or by simple majority of all the directors entitled to attend and vote at any meeting of the directors.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Hutts Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Hutts Foundation

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies exemption

The charitable company has taken advantage of the small companies exemption in the Companies Act 2006 in preparing the report.

The annual report was approved by the trustees of the charity on 17 January 2025 and signed on its behalf by:

SIGNED SECURELY
William Roberts
17/01/2025 at 4:24:46 PM UTC

.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Independent Examiner's Report to the trustees of The Hutts Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2024.

Responsibilities and basis of report

As the charity's 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 charity'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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Hutts Foundation 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.



Samuel Mitchell FCA
The Institute of Chartered Accountants in England and Wales

First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

Date: 17/01/2025

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	128,485	340	128,825	36,407
Charitable activities	4	279,566	-	279,566	227,395
Other trading activities	5	-	-	-	594
Other income	6	447	-	447	360
Total income		<u>408,498</u>	<u>340</u>	<u>408,838</u>	<u>264,756</u>
Expenditure on:					
Raising funds	7	(11,715)	-	(11,715)	(9,891)
Charitable activities	8	(280,125)	-	(280,125)	(295,564)
Other expenditure	9	-	-	-	(50)
Total expenditure		<u>(291,840)</u>	<u>-</u>	<u>(291,840)</u>	<u>(305,505)</u>
Net income / (expenditure)		<u>116,658</u>	<u>340</u>	<u>116,998</u>	<u>(40,749)</u>
Net movement in funds		116,658	340	116,998	(40,749)
Reconciliation of funds					
Total funds brought forward		<u>14,848</u>	<u>-</u>	<u>14,848</u>	<u>55,597</u>
Total funds carried forward	21	<u><u>131,506</u></u>	<u><u>340</u></u>	<u><u>131,846</u></u>	<u><u>14,848</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

For the year ended 30 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	33,421	2,986	36,407
Charitable activities	4	227,395	-	227,395
Other trading activities	5	594	-	594
Other income	6	360	-	360
Total income		<u>261,770</u>	<u>2,986</u>	<u>264,756</u>
Expenditure on:				
Raising funds	7	(9,891)	-	(9,891)
Charitable activities	8	(292,345)	(3,219)	(295,564)
Other expenditure	9	(50)	-	(50)
Total expenditure		<u>(302,286)</u>	<u>(3,219)</u>	<u>(305,505)</u>
Net expenditure		<u>(40,516)</u>	<u>(233)</u>	<u>(40,749)</u>
Net movement in funds		(40,516)	(233)	(40,749)
Reconciliation of funds				
Total funds brought forward		<u>55,364</u>	233	<u>55,597</u>
Total funds carried forward	21	<u><u>14,848</u></u>	<u><u>-</u></u>	<u><u>14,848</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	248,572	251,719
Current assets			
Debtors	16	15,396	14,429
Cash at bank and in hand		<u>3,292</u>	<u>2,348</u>
		18,688	16,777
Creditors: Amounts falling due within one year	17	<u>(122,081)</u>	<u>(230,315)</u>
Net current assets / (liabilities)		<u>(103,393)</u>	<u>(213,538)</u>
Total assets less current liabilities		145,179	38,181
Creditors: Amounts falling due after more than one year	18	<u>(13,333)</u>	<u>(23,333)</u>
Net assets		<u><u>131,846</u></u>	<u><u>14,848</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		340	-
Unrestricted funds		<u>131,506</u>	<u>14,848</u>
Total funds	21	<u><u>131,846</u></u>	<u><u>14,848</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2024

For the financial year ending 30 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 22 were approved by the trustees, and authorised for issue on 17 January 2025 and signed on their behalf by:

SIGNED SECURELY
William Roberts
17/01/2025 at 4:24:46 PM UTC

.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

These financial statements were authorised for issue by the trustees on 17 January 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

The Hutts Foundation meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared under the historical cost convention with items recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in income in the period in which it becomes receivable.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Garden improvements	33.3% per annum on a straight line basis
Sculptures	33.3% per annum on a straight line basis
Office equipment	33.3% per annum on a straight line basis

Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Defined contribution pension scheme

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations from individuals	112,120	340	112,460	30,000
Gift aid reclaimed	15,365	-	15,365	2,821
Government grants	1,000	-	1,000	3,586
	<u>128,485</u>	<u>340</u>	<u>128,825</u>	<u>36,407</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Garden entry	275,041	275,041	226,479
Talks including travel	1,525	1,525	916
Workshops	3,000	3,000	-
	<u>279,566</u>	<u>279,566</u>	<u>227,395</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2024	-	-
Total for 2023	<u>594</u>	<u>594</u>

6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Room hire	<u>447</u>	<u>447</u>	<u>360</u>

7 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Marketing and publicity	<u>11,715</u>	<u>11,715</u>	<u>9,891</u>
	<u>11,715</u>	<u>11,715</u>	<u>9,891</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Purchases		-	-	297
Freight and carriage		89	89	109
Costs of workshops		1,850	1,850	-
Wages recharge		12,893	12,893	7,840
Rent		19,300	19,300	19,300
Rates		2,148	2,148	2,039
Light and heating		544	544	921
Repairs and maintenance		16,205	16,205	26,080
Plant care		6,862	6,862	4,800
Computer and stationery costs		1,822	1,822	2,843
Toilets hire		1,131	1,131	798
Children's activities costs		1,541	1,541	165
Sundry expenses		23	23	98
Cleaning		6,267	6,267	7,268
Travel and subsistence		332	332	-
Clothing		1,134	1,134	1,526
Consultancy fees		-	-	5,678
Subscriptions		1,926	1,926	1,241
Charitable donations		1,060	1,060	-
Depreciation		3,147	3,147	2,731
Staff costs	10	192,280	192,280	190,808
Allocated support costs	11	10,477	10,477	18,022
Governance costs	11	(906)	(906)	3,000
		<u>280,125</u>	<u>280,125</u>	<u>295,564</u>

9 Other expenditure

	Note	Total 2024 £	Total 2023 £
Other resources expended		-	50
		<u>-</u>	<u>50</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

10 Staff costs

The aggregate payroll costs were as follows:

	Unrestricted funds General £	Restricted funds £	Total 2024 £	2023 £
Staff costs during the year were:				
Wages and salaries	169,861	-	169,861	169,033
Social security costs	14,441	-	14,441	14,550
Pension costs	4,410	-	4,410	4,582
Other staff costs	3,568	-	3,568	2,643
	192,280	-	192,280	190,808

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year based on head count was as follows:

	2024 No	2023 No
Gardeners	7	10
Admin	2	2
	9	12

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Gardeners	4	5
Admin	2	2
	6	7

6 (2023 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,410 (2023 - £4,582).

No employees received total employee benefits of more than £60,000 in the current or prior year.

The total employee benefits of the key management personnel of the charity were £Nil (2023 - £Nil).

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

11 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Unrestricted funds General £	Total 2024 £	Total 2023 £
Legal and professional fees	100%	545	545	10,890
Card machine and bank charges	100%	1,479	1,479	1,465
Bank interest payable	100%	720	720	969
Staff training	100%	1,577	1,577	180
Insurance	100%	6,144	6,144	3,557
Advertising	100%	12	12	961
		10,477	10,477	18,022

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	(906)	(906)	3,000
	(906)	(906)	3,000

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year the charity made the following transactions with trustees:

Mr W G D Roberts

£1,116 (2023: £482) of expenses were reimbursed to Mr W G D Roberts during the year.

Expenses reimbursed consisted of £1,116 (2023: £482) for petrol for garden machinery, consumables and Facebook advertising.

Mr P W D Roberts

£198 (2023: £87) of expenses were reimbursed to Mr P W D Roberts during the year.

Expenses reimbursed being for insurance costs (2023 - engraving costs).

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

13 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>(906)</u>	<u>3,000</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Woodland Garden £	Garden improvements £	Sculptures £	Total £
Cost				
At 31 March 2023	245,000	63,812	56,763	365,575
At 30 March 2024	245,000	63,812	56,763	365,575
Depreciation				
At 31 March 2023	-	63,812	50,044	113,856
Charge for the year	-	-	3,147	3,147
At 30 March 2024	-	63,812	53,191	117,003
Net book value				
At 30 March 2024	245,000	-	3,572	248,572
At 30 March 2023	245,000	-	6,719	251,719

16 Debtors

	2024 £	2023 £
Prepayments and accrued income	15,330	13,888
Other debtors	66	541
	<u>15,396</u>	<u>14,429</u>

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	10,833	10,000
Trade creditors	8,461	8,131
Other taxation and social security	8,509	2,739
Other creditors	78,057	191,871
Accruals	4,910	12,090
Deferred income	11,311	5,484
	<u>122,081</u>	<u>230,315</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

	2024 £	2023 £
Deferred income at 31 March 2023	5,484	-
Resources deferred in the period	11,311	5,484
Amounts released from previous periods	<u>(5,484)</u>	<u>-</u>
Deferred income at year end	<u>11,311</u>	<u>5,484</u>

18 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	<u>13,333</u>	<u>23,333</u>

19 Bank loans

The charity received a Bounce Back Loan for £50,000 during the year ended 30 March 2021. The loan balance outstanding is disclosed on the balance sheet under:

Creditors: amounts falling due with one year £10,833 (2023: £10,000)

Creditors: amounts falling due after one year £13,333 (2023: £23,333)

20 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	14,000	14,000
Other		
Within one year	<u>3,500</u>	<u>3,500</u>
	<u>17,500</u>	<u>17,500</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £19,300 (2023: £19,300).

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

21 Funds

	Balance at 31 March 2023 £	Incoming resources £	Resources expended £	Balance at 30 March 2024 £
Unrestricted funds				
General	14,848	408,498	(291,840)	131,506
Restricted funds	<u>-</u>	<u>340</u>	<u>-</u>	<u>340</u>
Total funds	<u>14,848</u>	<u>408,838</u>	<u>(291,840)</u>	<u>131,846</u>

The unrestricted funds are available for use at the discretion of the charity in furtherance of the general objectives.

The restricted funds are donations received towards acquiring an all terrain mobility scooter for visitor use.

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 March 2024 £
Tangible fixed assets	248,572	-	248,572
Current assets	18,348	340	18,688
Current liabilities	(122,081)	-	(122,081)
Creditors over 1 year	<u>(13,333)</u>	<u>-</u>	<u>(13,333)</u>
Total net assets	<u>131,506</u>	<u>340</u>	<u>131,846</u>
		Unrestricted funds General £	Total funds at 30 March 2023 £
Tangible fixed assets		251,719	251,719
Current assets		16,777	16,777
Current liabilities		(230,315)	(230,315)
Creditors over 1 year		<u>(23,333)</u>	<u>(23,333)</u>
Total net assets		<u>14,848</u>	<u>14,848</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2024

23 Related party transactions

During the year the charity made the following related party transactions:

W G D Roberts

During the year the trustee was reimbursed £1,116 (2023: £482) expenses as disclosed in note 10.

The majority of the sculptures in the gardens are owned by W G D Roberts and rented to the charity free of charge.

During the year the charity received £2,000 (2023: £nil) in donations from the trustee.

Countrywide Leisure Management

Countrywide Leisure Management is controlled by one of the Charity's trustees, P W D Roberts.

During the year £29,404 (2023: £19,095) wages and pension costs were recharged from Countrywide Leisure Management. Expenses of £1,861 (2023: £7,915) were paid to Countrywide Leisure Management on behalf of The Hutts Foundation during the year.

The charity received £56,490 (2023: £47,795) from Countrywide Leisure Management for garden entry ticket sales received via Countrywide Leisure Management.

The charity also paid £8,500 (2023: £8,500) during the year to Countrywide Leisure Management for the Sculptures, Norse Shelter and access to the car park rent charge.

Included in other creditors is an amount of £75,965 (2023: £122,861) due to Countrywide Leisure Management.

Manor Farm Partnership

Manor Farm Partnership is controlled by one of the Charity's trustees, W G D Roberts.

The charity paid £10,800 (2023: £10,800) to Manor Farm Partnership for the rental of property.

Included in other debtors is an amount of £nil (2023: £543) due from Manor Farm Partnership.

P W D Roberts

During the year the trustee was reimbursed £198 (2023: £87) expenses as disclosed in note 10.

During the year the charity received £109,914 (2023: £30,000) in donations from the the trustee.

Included in other creditors is an amount of £nil (2023: £68,000) due to P W D Roberts.

THE HUTTS FOUNDATION

England & Wales - Charity number 1152430

Accounts

Company registration number: 08339736

Charity registration number: 1152430

The Hutts Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2023

Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

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The Hutts Foundation

Reference and Administrative Details

Charity Registration Number 1152430

Company Registration Number 08339736

Registered Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Principal Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Trustees
Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris
Mr R A O Firth

Independent Examiner
Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr P W D Roberts
	Mrs A C Buik
	Mr W G D Roberts
	Mrs L A Morris
	Mr R A O Firth

Objectives and activities

Objects and aims

The charitable company's principal objective during the year was that of the advancements of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered species of the world and the use of sculpture within natural and cultivated landscapes; and the advancement of education of the public in the arts and horticultural skills, particularly but not exclusively in the field of plant and garden conservation, the cultivation of rare plants and the use of sculpture within natural and cultivated landscapes.

Achievements of the Charity and the effects of Covid-19

The garden opened on Tuesday, 12th April 2022.

Visitors are encouraged to purchase tickets in advance online, meaning we can control the capacity per day to comply with our planning conditions. Pre-booked visitors are scanned in on arrival. Walk-up visitors can pay at the Ticket Office on the day, subject to availability.

In June 2021, a large number of trees were infected with Phytophthora Ramorum. After extensive tree felling, the gardeners started a replanting programme in some of the areas affected. This was completed just before start of the new season.

Visitor number were down from last year, only reaching 72% of the overall allowed capacity by the end of the season.

The permanent Poppy installation by Anna Whitehouse, postponed from 2021, was completed in time for the garden opening.

Trustees and Officers

There were no changes to the Trustees in the financial year to 30th March 2023.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Hutts Foundation

Trustees' Report

Financial review

The attached accounts show the results for the year with a deficit of £40,749 on the unrestricted and restricted funds (2022: surplus of £16,031).

Policy on reserves

The Charity has a policy of maintaining sufficient reserves to enable the Charity to meet, as a minimum, its operational costs for the next three months, which are estimated as £75,000. There were no free reserves of the charity at 30 March 2023. Having reviewed the Charity's financial position, the trustees do not believe the shortfall represents a significant risk and are confident that the Charity has adequate resources to maintain day-to-day operation of the Charity. The reserves of the Charity are continually monitored and reviewed with the context of the funds required to fulfil the objectives of the Charity.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 December 2012 and registered as a charity on 14 June 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The trustees are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of directors shall not be less than two nor more than seven.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed a director by ordinary resolution or by simple majority of all the directors entitled to attend and vote at any meeting of the directors.

Statement of trustees' responsibilities

The trustees (who are also the directors of The Hutts Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Hutts Foundation

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies exemption

The charitable company has taken advantage of the small companies exemption in the Companies Act 2006 in preparing the report.

The annual report was approved by the trustees of the charity on 6 November 2023 and signed on its behalf by:



.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Independent Examiner's Report to the trustees of The Hutts Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2023.

Responsibilities and basis of report

As the charity's 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 charity'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.

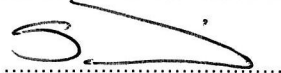
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Hutts Foundation 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.



Samuel Mitchell FCA
The Institute of Chartered Accountants in England and Wales

First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

6 November 2023

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	33,421	2,986	36,407	32,918
Charitable activities	4	227,395	-	227,395	284,566
Other trading activities	5	594	-	594	-
Other income	6	360	-	360	125
Total income		<u>261,770</u>	<u>2,986</u>	<u>264,756</u>	<u>317,609</u>
Expenditure on:					
Raising funds	7	(9,891)	-	(9,891)	(3,112)
Charitable activities	8	(292,345)	(3,219)	(295,564)	(298,466)
Other expenditure	9	(50)	-	(50)	-
Total expenditure		<u>(302,286)</u>	<u>(3,219)</u>	<u>(305,505)</u>	<u>(301,578)</u>
Net income / (expenditure)		<u>(40,516)</u>	<u>(233)</u>	<u>(40,749)</u>	<u>16,031</u>
Net movement in funds		(40,516)	(233)	(40,749)	16,031
Reconciliation of funds					
Total funds brought forward		<u>55,364</u>	<u>233</u>	<u>55,597</u>	<u>39,566</u>
Total funds carried forward	22	<u><u>14,848</u></u>	<u><u>-</u></u>	<u><u>14,848</u></u>	<u><u>55,597</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

For the year ended 30 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	24,667	8,251	32,918
Charitable activities	4	284,566	-	284,566
Other income	6	125	-	125
Total income		<u>309,358</u>	<u>8,251</u>	<u>317,609</u>
Expenditure on:				
Raising funds	7	(3,112)	-	(3,112)
Charitable activities	8	(290,448)	(8,018)	(298,466)
Total expenditure		<u>(293,560)</u>	<u>(8,018)</u>	<u>(301,578)</u>
Net income		<u>15,798</u>	<u>233</u>	<u>16,031</u>
Net movement in funds		15,798	233	16,031
Reconciliation of funds				
Total funds brought forward		<u>39,566</u>	-	<u>39,566</u>
Total funds carried forward	22	<u><u>55,364</u></u>	<u><u>233</u></u>	<u><u>55,597</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	251,719	245,000
Current assets			
Debtors	17	14,429	11,883
Cash at bank and in hand		<u>2,348</u>	<u>37,122</u>
		16,777	49,005
Creditors: Amounts falling due within one year	18	<u>(230,315)</u>	<u>(205,075)</u>
Net current assets / (liabilities)		<u>(213,538)</u>	<u>(156,070)</u>
Total assets less current liabilities		38,181	88,930
Creditors: Amounts falling due after more than one year	19	<u>(23,333)</u>	<u>(33,333)</u>
Net assets		<u>14,848</u>	<u>55,597</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	233
Unrestricted funds		<u>14,848</u>	<u>55,364</u>
Total funds	22	<u>14,848</u>	<u>55,597</u>

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2023

For the financial year ending 30 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with FRS102 SORP.

The financial statements on pages 6 to 22 were approved by the trustees, and authorised for issue on 6 November 2023 and signed on their behalf by:



.....
Mr W G D Roberts
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

These financial statements were authorised for issue by the trustees on 6 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

The Hutts Foundation meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared under the historical cost convention with items recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in income in the period in which it becomes receivable.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Garden improvements	33.3% per annum on a straight line basis
Sculptures	33.3% per annum on a straight line basis
Office equipment	33.3% per annum on a straight line basis

Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Defined contribution pension scheme

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations from individuals	30,000	-	30,000	-
Gift aid reclaimed	2,821	-	2,821	16,250
Government grants	600	2,986	3,586	16,668
	<u>33,421</u>	<u>2,986</u>	<u>36,407</u>	<u>32,918</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Garden entry	226,479	226,479	284,375
Talks including travel	916	916	191
	<u>227,395</u>	<u>227,395</u>	<u>284,566</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Sales of goods	594	594
Total for 2023	594	594

6 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
National grid powercut rebate	-	-	125
Room hire	360	360	-
	360	360	125

7 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity	9,891	9,891	3,080
Wingmail	-	-	32
	9,891	9,891	3,112

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Purchases		297	-	297	-
Freight and carriage		109	-	109	-
Wages recharge (restricted fund)		-	-	-	4,128
Wages recharge		7,840	-	7,840	159,835
Rent		19,300	-	19,300	19,299
Rates		2,039	-	2,039	2,026
Light and heating		921	-	921	509
Repairs and maintenance		26,080	-	26,080	34,971
Plant care		4,800	-	4,800	13,698
Computer and stationery costs		2,843	-	2,843	1,570
Toilets hire		798	-	798	2,960
Children's activities costs		165	-	165	-
Sundry expenses		98	-	98	75
Cleaning		7,268	-	7,268	4,296
Travel and subsistence		-	-	-	54
Clothing (restricted fund)		-	-	-	1,230
Clothing		1,526	-	1,526	1,217
Consultancy fees		5,678	-	5,678	5,325
Subscriptions		1,241	-	1,241	445
Charitable donations		-	-	-	270
Depreciation		2,731	-	2,731	2,433
Staff costs	10	187,589	3,219	190,808	30,295
Allocated support costs	11	18,022	-	18,022	10,830
Governance costs	11	3,000	-	3,000	3,000
		<u>292,345</u>	<u>3,219</u>	<u>295,564</u>	<u>298,466</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

9 Other expenditure

	Note	Unrestricted funds General £	Total 2023 £
Other resources expended		50	50
		50	50
		50	50

10 Staff costs

The aggregate payroll costs were as follows:

	Unrestricted funds General £	Restricted funds £	Total 2023 £	2022 £
Staff costs during the year were:				
Wages and salaries	165,814	3,219	169,033	27,371
Social security costs	14,550	-	14,550	2,196
Pension costs	4,582	-	4,582	728
Other staff costs	2,643	-	2,643	-
	187,589	3,219	190,808	30,295
	187,589	3,219	190,808	30,295

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year based on head count was as follows:

	2023 No	2022 No
Gardeners	10	7
Admin	2	2
	12	9
	12	9

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No
Gardners	5
Admin	2
	7
	7

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

7 (2022 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,582 (2022 - £728).

No employees received total employee benefits of more than £60,000 in the current or prior year.

The total employee benefits of the key management personnel of the charity were £Nil (2022 - £Nil).

Staff were employed by Countrywide Leisure Management Limited, a business controlled by P W D Roberts, until 31 January 2022. A monthly recharge was made to the Hutts Foundation based on activities performed. From 1 February 2022 staff were employed directly by The Hutts Foundation.

11 Analysis of governance and support costs

Support costs allocated to charitable activities

		Unrestricted funds	Total	Total
	Basis of allocation	General £	2023 £	2022 £
Legal and professional fees	100%	10,890	10,890	3,822
Card machine and bank charges	100%	1,465	1,465	1,547
Bank interest payable	100%	969	969	1,201
Staff training	100%	180	180	490
Insurance	100%	3,557	3,557	3,770
Advertising	100%	961	961	-
		18,022	18,022	10,830

Governance costs

	Unrestricted funds	Total	Total
	General £	2023 £	2022 £
Independent examiner fees			
Examination of the financial statements	3,000	3,000	3,000
	3,000	3,000	3,000

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

12 Government grants

This year the charity received £400 Energy Bill Support Scheme Alternative Funding and £200 Alternative Fuel Payment which were automatically deducted against the charity's energy bills by their energy provider. These were government grants for which there were no future performance-related conditions.

The charity received £2,986 Kickstart Scheme grants from the local authority throughout the year ended 30 March 2023 (2022: £8,251). These were government grants issued to the charity towards employment costs to provide work placements for young people aged 16 to 24 deemed to be at risk of long term unemployment. £233 unspent grant balance disclosed in restricted funds as at 30 March 2022 has fully cleared this year and the additional grants received this year have been offset in full by the appropriate employment costs.

The charity received a Coronavirus Bounce Back Loan in June 2020. Under the loan terms, the first 12 months interest on the loan is covered by the government and as such is shown as a government grant. £nil (2022: £417) interest has been included as a government grant as a result.

The grants received have been recognised in the year ended 30 March 2023 financial statements under donations and legacies in line with the charity's government grants accounting policy.

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year the charity made the following transactions with trustees:

Mr W G D Roberts

£482 (2022: £168) of expenses were reimbursed to Mr W G D Roberts during the year.

Expenses reimbursed consisted of £482 (2022: £168) for petrol for garden machinery.

Mr P W D Roberts

£87 (2022: £Nil) of expenses were reimbursed to Mr P W D Roberts during the year.

One expense reimbursed being for engraving costs.

14 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>3,000</u>	<u>3,000</u>

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

16 Tangible fixed assets

	17.31 acre Woodland Garden £	Garden improvements £	Sculptures £	Total £
Cost				
At 31 March 2022	245,000	63,812	47,313	356,125
Additions	-	-	9,450	9,450
At 30 March 2023	<u>245,000</u>	<u>63,812</u>	<u>56,763</u>	<u>365,575</u>
Depreciation				
At 31 March 2022	-	63,812	47,313	111,125
Charge for the year	-	-	2,731	2,731
At 30 March 2023	<u>-</u>	<u>63,812</u>	<u>50,044</u>	<u>113,856</u>
Net book value				
At 30 March 2023	<u>245,000</u>	<u>-</u>	<u>6,719</u>	<u>251,719</u>
At 30 March 2022	<u>245,000</u>	<u>-</u>	<u>-</u>	<u>245,000</u>

17 Debtors

	2023 £	2022 £
Trade debtors	-	4,265
Prepayments and accrued income	13,888	6,993
Other debtors	541	625
	<u>14,429</u>	<u>11,883</u>

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	10,000	10,000
Trade creditors	8,131	26,305
Other taxation and social security	2,739	3,469
Other creditors	191,871	150,666
Accruals	12,090	11,773
Deferred income	5,484	2,862
	<u>230,315</u>	<u>205,075</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

	2023	2022
	£	£
Resources deferred in the period	<u>5,484</u>	<u>2,862</u>

£5,484 in garden entrance ticket sales received in the year ended 30 March 2023 relate to visits to the gardens to be made after 30 March 2023. The income has been included as deferred income rather than included as income on the SOFA as a result.

£2,862 in garden entrance ticket sales received in the year ended 30 March 2022 relate to visits to the gardens to be made after 30 March 2022. The income was included as deferred income in the year ended 30 March 2022 and released to be included as income on the SOFA in the year ended 30 March 2023.

19 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	<u>23,333</u>	<u>33,333</u>

20 Bank loans

The charity received a Bounce Back Loan for £50,000 during the year ended 30 March 2021. The loan balance outstanding is disclosed on the balance sheet under:

Creditors: amounts falling due with one year £10,000 (2022: £10,000)

Creditors: amounts falling due after one year £23,333 (2022: £33,333)

21 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Land and buildings		
Within one year	14,000	14,000
Other		
Within one year	<u>3,500</u>	<u>3,500</u>
	<u>17,500</u>	<u>17,500</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £19,300 (2021: £19,300).

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

22 Funds

	Balance at 31 March 2022 £	Incoming resources £	Resources expended £	Balance at 30 March 2023 £
Unrestricted funds				
General	55,364	261,770	(302,286)	14,848
Restricted funds	233	2,986	(3,219)	-
Total funds	55,597	264,756	(305,505)	14,848

The unrestricted funds are available for use at the discretion of the charity in furtherance of the general objectives.

The restricted funds are restricted income funds available for use solely for the employment costs for the employees funded under the Kickstart Scheme.

23 Analysis of net assets between funds

	Unrestricted funds General £		Total funds at 30 March 2023 £
Tangible fixed assets	251,719		251,719
Current assets	16,777		16,777
Current liabilities	(230,315)		(230,315)
Creditors over 1 year	(23,333)		(23,333)
Total net assets	14,848		14,848
	Unrestricted funds General £	Restricted funds £	Total funds at 30 March 2022 £
Tangible fixed assets	245,000	-	245,000
Current assets	48,772	233	49,005
Current liabilities	(205,075)	-	(205,075)
Creditors over 1 year	(33,333)	-	(33,333)
Total net assets	55,364	233	55,597

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2023

24 Related party transactions

During the year the charity made the following related party transactions:

W G D Roberts

During the year the trustee was reimbursed £482 (2022: £168) expenses as disclosed in note 10.

The majority of the sculptures in the gardens are owned by W G D Roberts and rented to the charity free of charge.

Countrywide Leisure Management

Countrywide Leisure Management is controlled by one of the Charity's trustees, P W D Roberts.

During the year £19,095 (2022: £169,760) wages and pension costs were recharged from Countrywide Leisure Management. Expenses of £7,915 (2022: £9,662) were paid to Countrywide Leisure Management on behalf of The Hutts Foundation during the year.

The charity received £47,795 (2022: £18,826) from Countrywide Leisure Management for garden entry ticket sales received via Countrywide Leisure Management.

The charity also paid £8,500 (2022: £8,500) during the year to Countrywide Leisure management for the Sculptures, Norse Shelter and access to the carpark rent charge.

Included in other creditors is an amount of £122,861 (2022: £150,257) due to Countrywide Leisure Management.

Manor Farm Partnership

Manor Farm Partnership is controlled by one of the Charity's trustees, W G D Roberts.

Expenses of £nil (2022: 1,331) were paid to Manor Farm Partnership on behalf of The Hutts Foundation during the year. The charity paid £10,800 (2022: £10,800) to Manor Farm Partnership for the rental of property.

Included in other debtors is an amount of £543 (2022: £543) due from Manor Farm Partnership.

P W D Roberts

During the year the trustee was reimbursed £87 (2022: £nil) expenses as disclosed in note 10.

During the year the charity received £30,000 (2022:£nil) in donations from the the trustee.

Included in other debtors is an amount of £nil (2022: £83) due from trustee P W D Roberts.

Included in other creditors is an amount of £68,000 (2022: £nil) due to P W D Roberts.

THE HUTTS FOUNDATION

England & Wales - Charity number 1152430

Accounts

Company registration number: 08339736

Charity registration number: 1152430

The Hutts Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2022

Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

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The Hutts Foundation

Reference and Administrative Details

Charity Registration Number 1152430

Company Registration Number 08339736

Registered Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Principal Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Trustees
Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris
Mr R A O Firth

Independent Examiner
Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr P W D Roberts
- Mrs A C Buik
- Mr W G D Roberts
- Mrs L A Morris
- Mr R A O Firth (appointed 24 March 2022)

Objectives and activities

Objects and aims

The charitable company's principal objective during the year was that of the advancements of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered species of the world and the use of sculpture within natural and cultivated landscapes; and the advancement of education of the public in the arts and horticultural skills, particularly but not exclusively in the field of plant and garden conservation, the cultivation of rare plants and the use of sculpture within natural and cultivated landscapes.

Achievements of the Charity and the effects of Covid-19

At the end of March 2021 lockdown restrictions were starting to ease after the third national lockdown. The garden opened on Good Friday, 2nd April 2021. Indoor mixing was not allowed until 19th July, resulting in reduced number of coaches / group bookings.

Tickets are purchased in advance online, meaning we can control the capacity per day to comply with any socially distancing rules at the time. Visitors received a map with their ticket and were asked to scan on arrival, to comply with the track and trace system. Any walk-up visitors were also asked for their contact details on arrival, again to comply with the track and trace system. Visitors were also encouraged to visit the website if they wanted additional information. A comprehensive cleaning schedule was still in place, to keep staff and visitors safe at all times.

In June 2021, a large number of trees were infected with Phytophthora Ramorum. After extensive tree felling, the gardeners started a replanting programme in some of the areas affected.

Visitor number were up from last year, reaching 96% of the overall allowed capacity by the end of the season.

The permanent Poppy installation by Anna Whitehouse, postponed from this year, is due to be completed in time for the opening on Tuesday 12th April 2022.

Trustees and Officers

An additional Trustee, Richard Firth, was appointed on 24th March 2022.

Naomi Hutchinson resigned from her position on 10th February 2022 and her replacement, Sasha Jackson-Brown started on the 1st of February, in the position of Estate and Operations Manager.

The Hutts Foundation

Trustees' Report

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The attached accounts show the results for the year with a surplus of £16,031 net movement on the unrestricted and restricted funds (2021: deficit of £60,673 net movement on the unrestricted funds).

Policy on reserves

The Charity has a policy of maintaining sufficient reserves to enable the Charity to meet, as a minimum, its operational costs for the next year, which are estimated as £240,000. As of 30 March 2022 the reserves were £55,597, which is substantially below the reserves policy set by the charity. Having reviewed the Charity's financial position, the trustees do not believe the shortfall represents a significant risk and are confident that the Charity has adequate resources to maintain day-to-day operation of the Charity. The reserves of the Charity are continually monitored and reviewed with the context of the funds required to fulfil the objectives of the Charity.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 December 2012 and registered as a charity on 14 June 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The trustees are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of directors shall not be less than two nor more than seven.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed a director by ordinary resolution or by simple majority of all the directors entitled to attend and vote at any meeting of the directors.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Hutts Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);

The Hutts Foundation

Trustees' Report

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23 November 2022 and signed on its behalf by:



.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Independent Examiner's Report to the trustees of The Hutts Foundation ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 Hutts Foundation 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 charity'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).

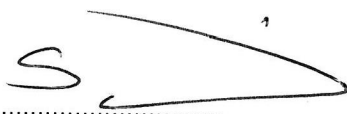
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.



.....
Samuel Mitchell FCA
The Institute of Chartered Accountants in England and Wales

First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

23 November 2022

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Total 2021 £
Income and Endowments from:						
Donations and legacies	3	24,667	8,251	32,918	17,976	17,976
Charitable activities	4	284,566	-	284,566	164,383	164,383
Other income	5	125	-	125	187	187
Total income		<u>309,358</u>	<u>8,251</u>	<u>317,609</u>	<u>182,546</u>	<u>182,546</u>
Expenditure on:						
Raising funds	6	(3,112)	-	(3,112)	(3,689)	(3,689)
Charitable activities	7	(290,448)	(8,018)	(298,466)	(239,530)	(239,530)
Total expenditure		<u>(293,560)</u>	<u>(8,018)</u>	<u>(301,578)</u>	<u>(243,219)</u>	<u>(243,219)</u>
Net income / (expenditure)		<u>15,798</u>	<u>233</u>	<u>16,031</u>	<u>(60,673)</u>	<u>(60,673)</u>
Net movement in funds		15,798	233	16,031	(60,673)	(60,673)
Reconciliation of funds						
Total funds brought forward		<u>39,566</u>	<u>-</u>	<u>39,566</u>	<u>100,239</u>	<u>100,239</u>
Total funds carried forward	20	<u>55,364</u>	<u>233</u>	<u>55,597</u>	<u>39,566</u>	<u>39,566</u>

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	245,000	247,433
Current assets			
Debtors	15	11,883	5,028
Cash at bank and in hand		<u>37,122</u>	<u>13,429</u>
		49,005	18,457
Creditors: Amounts falling due within one year	16	<u>(205,075)</u>	<u>(182,991)</u>
Net current assets / (liabilities)		<u>(156,070)</u>	<u>(164,534)</u>
Total assets less current liabilities		88,930	82,899
Creditors: Amounts falling due after more than one year	17	<u>(33,333)</u>	<u>(43,333)</u>
Net assets		<u>55,597</u>	<u>39,566</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		233	-
Unrestricted funds		<u>55,364</u>	<u>39,566</u>
Total funds	20	<u>55,597</u>	<u>39,566</u>

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation

**(Registration number: 08339736)
Balance Sheet as at 30 March 2022**

For the financial year ending 30 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 23 November 2022 and signed on their behalf by:



.....
Mr W G D Roberts
Trustee

The notes on pages 9 to 21 form an integral part of these financial statements.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

These financial statements were authorised for issue by the trustees on 23 November 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

The Hutts Foundation meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared under the historical cost convention with items recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in income in the period in which it becomes receivable.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Garden improvements	33.3% per annum on a straight line basis
Sculptures	33.3% per annum on a straight line basis
Office equipment	33.3% per annum on a straight line basis

Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Defined contribution pension scheme

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Gift aid reclaimed	16,250	-	16,250	7,143
Government grants	8,417	8,251	16,668	10,833
	<u>24,667</u>	<u>8,251</u>	<u>32,918</u>	<u>17,976</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Garden entry	284,375	284,375	164,383
Talks including travel	191	191	-
	<u>284,566</u>	<u>284,566</u>	<u>164,383</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
National grid powercut rebate	125	125	-
Food van commission received	-	-	187
	125	125	187
	125	125	187

6 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Marketing and publicity	3,080	3,080	3,689
Wingmail	32	32	-
	3,112	3,112	3,689
	3,112	3,112	3,689

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Wages recharge (restricted fund)		-	4,128	4,128	-
Wages recharge		159,835	-	159,835	142,682
Rent		19,299	-	19,299	19,301
Rates		2,026	-	2,026	2,101
Light and heating		509	-	509	757
Repairs and maintenance		34,971	-	34,971	18,666
Plant care		13,698	-	13,698	3,849
Computer and stationery costs		1,570	-	1,570	1,248
Toilets hire		2,960	-	2,960	1,186
Sundry expenses		75	-	75	912
Cleaning		4,296	-	4,296	4,689
Travel and subsistence		54	-	54	-
Clothing (restricted fund)		-	1,230	1,230	-
Clothing		1,217	-	1,217	746
Consultancy fees		5,325	-	5,325	2,972
Subscriptions		445	-	445	90
Charitable donations		270	-	270	-
Depreciation		2,433	-	2,433	9,523
Staff costs	8	27,665	2,630	30,295	-
Allocated support costs	9	10,800	30	10,830	27,808
Governance costs	9	3,000	-	3,000	3,000
		<u>290,448</u>	<u>8,018</u>	<u>298,466</u>	<u>239,530</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

8 Staff costs

The aggregate payroll costs were as follows:

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff costs during the year were:			
Wages and salaries	24,741	2,630	27,371
Social security costs	2,196	-	2,196
Pension costs	728	-	728
	<u>27,665</u>	<u>2,630</u>	<u>30,295</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No
Gardeners	7
Admin	<u>2</u>
	<u>9</u>

6 (2021 - 0) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £728 (2021 - £Nil).

No employees received total employee benefits of more than £60,000 in the current or prior year.

The total employee benefits of the key management personnel of the charity were £Nil (2021 - £Nil).

Staff were employed by Countrywide Leisure Management Limited, a business controlled by P W D Roberts, until 31 January 2022. A monthly recharge was made to the Hutts Foundation based on activities performed. From 1 February 2022 staff were employed directly by The Hutts Foundation.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

9 Analysis of governance and support costs

Support costs allocated to charitable activities

		Unrestricted funds	Restricted	Total	Total
	Basis of allocation	General £	funds £	2022 £	2021 £
Accountancy fees	100%	-	-	-	3,000
Legal and professional fees	100%	3,822	-	3,822	17,739
Card machine and bank charges	100%	1,547	-	1,547	3,465
Bank interest payable	100%	1,201	-	1,201	833
Staff training	100%	460	30	490	465
Insurance	100%	3,770	-	3,770	2,306
		<u>10,800</u>	<u>30</u>	<u>10,830</u>	<u>27,808</u>

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,000	3,000	3,000
	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

10 Government grants

The charity received a £8,000 Covid-19 Restart grant from the local authority in May 2021 and received £10,000 Covid-19 Retail, Hospitality and Leisure grant from the local authority in April 2020. These were government grants for which there were no future performance-related conditions.

The charity received a Coronavirus Bounce Back Loan in June 2020. Under the loan terms, the first 12 months interest on the loan is covered by the government and as such is shown as a government grant. £417 (2021: £833) interest has been included as a government grant as a result.

The charity received £8,251 Kickstart Scheme grants from the local authority throughout the year ended 30 March 2022. These were government grants issued to the charity towards employment costs to provide work placements for young people aged 16 to 24 deemed to be at risk of long term unemployment. £233 balance remains of these grants towards employment costs and is disclosed in restricted funds as a restricted income fund.

The grants received have been recognised in the year ended 30 March 2022 financial statements under donations and legacies in line with the charity's government grants accounting policy.

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year the charity reimbursed one trustee for expenses:

Mr W G D Roberts

£168 (2021: £462) of expenses were reimbursed to Mr W G D Roberts during the year.

Expenses reimbursed consisted of £168 (2021: £196) for petrol for garden machinery and £nil (2021: £266) for wildflower seeds purchased on behalf of the charity during the year.

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,000</u>	<u>3,000</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

14 Tangible fixed assets

	17.31 acre Woodland Garden £	Garden improvements £	Sculptures £	Total £
Cost				
At 31 March 2021	245,000	63,812	47,313	356,125
At 30 March 2022	245,000	63,812	47,313	356,125
Depreciation				
At 31 March 2021	-	63,812	44,880	108,692
Charge for the year	-	-	2,433	2,433
At 30 March 2022	-	63,812	47,313	111,125
Net book value				
At 30 March 2022	245,000	-	-	245,000
At 30 March 2021	245,000	-	2,433	247,433

15 Debtors

	2022 £	2021 £
Trade debtors	4,265	-
Prepayments and accrued income	6,993	4,485
Other debtors	625	543
	<u>11,883</u>	<u>5,028</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	10,000	6,667
Trade creditors	26,305	12,362
Other taxation and social security	3,469	-
Other creditors	150,666	143,587
Accruals	11,773	20,375
Deferred income	2,862	-
	<u>205,075</u>	<u>182,991</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

	2022 £	2021 £
Resources deferred in the period	<u>2,862</u>	<u>-</u>

£2,862 in garden entrance ticket sales received in the year ended 31 March 2022 relate to visits to the gardens to be made after 31 March 2022. The income has been included as deferred income rather than included as income on the SOFA as a result.

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>33,333</u>	<u>43,333</u>

18 Bank loans

The charity received a Bounce Back Loan for £50,000 during the year ended 30 March 2021. The loan balance outstanding is disclosed on the balance sheet under:

Creditors: amounts falling due with one year £10,000 (2021: £6,667)

Creditors: amounts falling due after one year £33,333 (2021: £43,333)

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	14,000	14,000
Other		
Within one year	<u>3,500</u>	<u>3,500</u>
	<u>17,500</u>	<u>17,500</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £19,300 (2021: £19,300).

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

20 Funds

	Balance at 31 March 2021 £	Incoming resources £	Resources expended £	Balance at 30 March 2022 £
Unrestricted funds				
General	39,566	309,358	(293,560)	55,364
Restricted funds	<u>-</u>	<u>8,251</u>	<u>(8,018)</u>	<u>233</u>
Total funds	<u>39,566</u>	<u>317,609</u>	<u>(301,578)</u>	<u>55,597</u>

The unrestricted funds are available for use at the discretion of the charity in furtherance of the general objectives.

The restricted funds are restricted income funds available for use solely for the employment costs for the two employees funded under the Kickstart Scheme.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 March 2022 £
Tangible fixed assets	245,000	-	245,000
Current assets	48,772	233	49,005
Current liabilities	(202,075)	-	(202,075)
Creditors over 1 year	(33,333)	-	(33,333)
Total net assets	<u>58,364</u>	<u>233</u>	<u>58,597</u>
		Unrestricted funds General £	Total funds at 30 March 2021 £
Tangible fixed assets		247,433	247,433
Current assets		18,457	18,457
Current liabilities		(182,991)	(182,991)
Creditors over 1 year		(43,333)	(43,333)
Total net assets		<u>39,566</u>	<u>39,566</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2022

22 Related party transactions

During the year the charity made the following related party transactions:

W G D Roberts

During the year the trustee was reimbursed £168 (2021: £462) expenses as disclosed in note 10.

The majority of the sculptures in the gardens are owned by W G D Roberts and rented to the charity free of charge.

Countrywide Leisure Management

Countrywide Leisure Management is controlled by one of the Charity's trustees, P W D Roberts.

During the year £169,760 (2021: £142,682) wages and pension costs were recharged from Countrywide Leisure Management. Expenses of £9,662 (2021: £6,472) were paid to Countrywide Leisure Management on behalf of The Hutts Foundation during the year.

The charity received £18,826 (2021: £160,344) from Countrywide Leisure Management for garden entry ticket sales received via Countrywide Leisure Management.

The charity also paid £8,500 (2021: £8,500) during the year to Countrywide Leisure management for the Sculptures, Norse Shelter and access to the carpark rent charge.

Included in other creditors is an amount of £150,257 (2021: £143,108) due to Countrywide Leisure Management.

Manor Farm

Manor Farm is controlled by one of the Charity's trustees, P W D Roberts.

During the year the Charity received £nil (2021: £1,023) clearing the prior year debtor balance.

Manor Farm Partnership

Manor Farm Partnership is controlled by one of the Charity's trustees, W G D Roberts.

Expenses of £1,331 (2021: £750) were paid to Manor Farm Partnership on behalf of The Hutts Foundation during the year. The charity paid £10,800 (2021: £12,600) to Manor Farm Partnership for the rental of property.

Included in other debtors is an amount of £543 (2021: £543) due from Manor Farm Partnership.

P W D Roberts

Included in other debtors is an amount of £83 (2021: £nil) due from trustee P W D Roberts.

THE HUTTS FOUNDATION

England & Wales - Charity number 1152430

Accounts

Company registration number: 08339736

Charity registration number: 1152430

The Hutts Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2021

Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

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The Hutts Foundation

Reference and Administrative Details

Charity Registration Number 1152430

Company Registration Number 08339736

Registered Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Principal Office
The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

Trustees
Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris

Independent Examiner
Lambert Roper & Horsfield Limited
First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

The Hutts Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 March 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr P W D Roberts
Mrs A C Buik
Mr W G D Roberts
Mrs L A Morris

Objectives and activities

Objects and aims

The charitable company's principal objective during the year was that of the advancements of the arts, horticulture and environmental protection or improvement, particularly but not exclusively by promoting the cultivation and conservation of rare and endangered species of the world and the use of sculpture within natural and cultivated landscapes; and the advancement of education of the public in the arts and horticultural skills, particularly but not exclusively in the field of plant and garden conservation, the cultivation of rare plants and the use of sculpture within natural and cultivated landscapes.

Achievements of the Charity and the effects of Covid-19

The Government Lockdown at the end of March 2020 and subsequent restrictions to counter Covid-19, delayed the planned opening from the 10th of April until the 2nd of June 2020, and saw the subsequent loss of revenue for the key months of April and May. The extended 2020 season from April to November (planned pre-Covid) helped make up a little of the lost revenue but, it was a very difficult year with all coach and group bookings having to be cancelled, and the general public being very cautious about visiting attractions.

A one-way system was implemented in the Garden, with tickets having to be purchased in advance online, with limited capacity per day to comply with socially distancing rules. Visitors received a map with their ticket and were asked to scan on arrival, to comply with the track and trace system. The Information Centre was unable to open due to restrictions but, some of the boards containing information about the sculptures were moved outside. Visitors were also encouraged to visit the website if they wanted additional information; and those who expressed a detailed interest were sent copies of the information boards electronically. A comprehensive and hourly cleaning schedule was implemented, to keep staff and visitors safe at all times.

2020 saw the creation and installation (in early March) of 4 unique sculptures by Karin van der Molen, which were inspired by the landscape. The planned botanical illustration workshop, storytelling walks and an interactive sculpture project (free to visitors), assisting ceramic artist Anna Whitehouse with the creation of 600 Himalayan Poppies to form a permanent installation in the Park all had to be cancelled, due to the pandemic and associated restrictions. These events were planned to help further the advancement of education of the public in the arts.

The Hutts Foundation

Trustees' Report

The effect of the March Lockdown and continuing restrictions on life saw a much greater diversity of people enjoying the 45 acres of outdoor space from June onwards. Leading to a true appreciation of nature, wildlife, the garden, and the interaction of the sculptures placed within the landscape.

Improvements in labelling, categorisation and mapping have led to the first application for a National Collection for Rhododendron Subsection Fortunea, as well as a concentrated effort to improve propagation techniques. Allowing a greater understanding and education in horticultural skills and processes.

Public benefit statement

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The attached accounts show the results for the year with a deficit of £60,673 on the unrestricted funds (restated 2020: deficit of £97,930).

Policy on reserves

The Charity has a policy of maintaining sufficient reserves to enable the Charity to meet, as a minimum, its operational costs for the next year, which are estimated as £240,000. There were no free reserves of the charity at 30 March 2021. Having reviewed the Charity's financial position, the trustees do not believe the shortfall represents a significant risk and are confident that the Charity has adequate resources to maintain day-to-day operation of the Charity. The reserves of the Charity are continually monitored and reviewed with the context of the funds required to fulfil the objectives of the Charity.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 21 December 2012 and registered as a charity on 14 June 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The trustees are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of directors shall not be less than two nor more than seven.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed a director by ordinary resolution or by simple majority of all the directors entitled to attend and vote at any meeting of the directors.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Hutts Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

The Hutts Foundation

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies exemption

The charitable company has taken advantage of the small companies exemption in the Companies Act 2006 in preparing the report.

The annual report was approved by the trustees of the charity on 26 January 2022 and signed on its behalf by:



.....
Mr W G D Roberts
Trustee

The Hutts Foundation

Independent Examiner's Report to the trustees of The Hutts Foundation ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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').

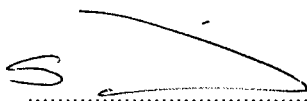
Having satisfied myself that the accounts of The Hutts Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 material matters have come to my attention which gives me cause to believe that:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.



Samuel Mitchell FCA
The Institute of Chartered Accountants in England and Wales

First Floor
Rosemount House
Huddersfield Road
Elland
West Yorkshire
HX5 0EE

26 January 2022

The Hutts Foundation

Statement of Financial Activities for the Year Ended 30 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Unrestricted funds £	Total 2020 £ (As restated)
Income and Endowments from:					
Donations and legacies	3	17,976	17,976	-	-
Charitable activities	4	164,383	164,383	202,626	202,626
Other income	5	187	187	-	-
Total income		<u>182,546</u>	<u>182,546</u>	<u>202,626</u>	<u>202,626</u>
Expenditure on:					
Raising funds	6	(3,689)	(3,689)	(20,580)	(20,580)
Charitable activities	7	(239,530)	(239,530)	(279,976)	(279,976)
Total expenditure		<u>(243,219)</u>	<u>(243,219)</u>	<u>(300,556)</u>	<u>(300,556)</u>
Net income / (expenditure)		<u>(60,673)</u>	<u>(60,673)</u>	<u>(97,930)</u>	<u>(97,930)</u>
Net movement in funds		(60,673)	(60,673)	(97,930)	(97,930)
Reconciliation of funds					
Total funds brought forward		<u>100,239</u>	<u>100,239</u>	<u>198,169</u>	<u>198,169</u>
Total funds carried forward	18	<u><u>39,566</u></u>	<u><u>39,566</u></u>	<u><u>100,239</u></u>	<u><u>100,239</u></u>

The notes on pages 9 to 18 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2021

	Note	2021 £	2020 £ (As restated)
Fixed assets			
Tangible assets	13	247,433	256,956
Current assets			
Debtors	14	5,028	4,048
Cash at bank and in hand		13,429	373
		<u>18,457</u>	<u>4,421</u>
Creditors: Amounts falling due within one year	15	<u>(182,991)</u>	<u>(161,138)</u>
Net current assets / (liabilities)		<u>(164,534)</u>	<u>(156,717)</u>
Total assets less current liabilities		82,899	100,239
Creditors: Amounts falling due after more than one year	16	<u>(43,333)</u>	<u>-</u>
Net assets		<u><u>39,566</u></u>	<u><u>100,239</u></u>
Funds of the charity:			
Unrestricted funds		<u>39,566</u>	<u>100,239</u>
Total funds	18	<u><u>39,566</u></u>	<u><u>100,239</u></u>

The notes on pages 9 to 18 form an integral part of these financial statements.

The Hutts Foundation
(Registration number: 08339736)
Balance Sheet as at 30 March 2021

For the financial year ending 30 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with FRS102 SORP.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 26 January 2022 and signed on their behalf by:



.....
Mr W G D Roberts
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Hutts
Hutts Lane
Grewelthorpe
Ripon
North Yorkshire
HG4 3DA

These financial statements were authorised for issue by the trustees on 26 January 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

The Hutts Foundation meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared under the historical cost convention with items recognised initially at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs shall be recognised in income in the period in which it becomes receivable.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Garden improvements	33.3% per annum on a straight line basis
Sculptures	33.3% per annum on a straight line basis
Office equipment	33.3% per annum on a straight line basis

Debtors

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Gift aid reclaimed	7,143	7,143	-
Government grants	10,833	10,833	-
	<u>17,976</u>	<u>17,976</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Garden entry	164,383	164,383	198,108
Talks including travel	-	-	456
Workshops	-	-	4,062
	<u>164,383</u>	<u>164,383</u>	<u>202,626</u>

5 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Food van commission received	187	187	-

6 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Marketing and publicity	3,689	3,689	20,580
	<u>3,689</u>	<u>3,689</u>	<u>20,580</u>

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

7 Expenditure on charitable activities

		Unrestricted funds	Total	Total 2020 £ (As restated)
	Note	General £	2021 £	
Wages recharge		142,682	142,682	152,746
Pension costs		-	-	164
Rent		19,301	19,301	8,883
Rates		2,101	2,101	690
Light and heating		757	757	165
Repairs and maintenance		18,666	18,666	35,030
Plant care		3,849	3,849	10,269
Computer and stationery costs		1,248	1,248	5,748
Toilets hire		1,186	1,186	-
Sundry expenses		912	912	-
Cleaning		4,689	4,689	75
Travel and subsistence		-	-	63
Clothing		746	746	189
Consultancy fees		2,972	2,972	2,491
Subscriptions and entry fees		90	90	117
Charitable donations		-	-	360
Depreciation		9,523	9,523	32,828
Allocated support costs	8	27,808	27,808	26,004
Governance costs	8	3,000	3,000	4,154
		<u>239,530</u>	<u>239,530</u>	<u>279,976</u>

Staff are employed by Countrywide Leisure Management, a business controlled by P W D Roberts, and a recharge is made to The Hutts Foundation based on activities performed. No staff received employee benefits of more than £60,000 in current or prior year.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Unrestricted funds General £	Total 2021 £	Total 2020 £
Accountancy fees	100%	3,000	3,000	7,342
Legal and professional fees	100%	17,739	17,739	15,808
Card machine and bank charges	100%	3,465	3,465	715
Bank interest payable	100%	833	833	-
Staff training	100%	465	465	-
Insurance	100%	2,306	2,306	2,139
		<u>27,808</u>	<u>27,808</u>	<u>26,004</u>

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	3,000	3,000	4,154
	<u>3,000</u>	<u>3,000</u>	<u>4,154</u>

9 Government grants

The charity received a £10,000 Covid-19 Retail, Hospitality and Leisure grant from the local authority in April 2020. This was a government grant for which there were no future performance-related conditions. The charity received a Coronavirus Bounce Back Loan in June 2020. Under the loan terms, the first 12 months interest on the loan is covered by the government and as such is shown as a government grant. £833 interest has been included as a government grant covering the first 8 months interest to the year end.

The grants received have been recognised in the year ended 30 March 2021 financial statements under donations and legacies in line with the charity's government grants accounting policy.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year the charity reimbursed one trustee for expenses:

Mr W G D Roberts

£462 (2020: £Nil) of expenses were reimbursed to Mr W G D Roberts during the year.

Expenses reimbursed consisted of £196 for petrol for garden machinery and £266 for wildflower seeds purchased on behalf of the charity during the year.

11 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	3,000	4,154

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	17.31 acre Woodland Garden £	Garden improvements £	Sculptures £	Total £
Cost				
At 31 March 2020	245,000	63,812	47,313	356,125
At 30 March 2021	245,000	63,812	47,313	356,125
Depreciation				
At 31 March 2020	-	56,722	42,447	99,169
Charge for the year	-	7,090	2,433	9,523
At 30 March 2021	-	63,812	44,880	108,692
Net book value				
At 30 March 2021	245,000	-	2,433	247,433
At 30 March 2020	245,000	7,090	4,866	256,956

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

14 Debtors

	2021 £	2020 £
Prepayments	4,485	2,481
Other debtors	543	1,567
	5,028	4,048

15 Creditors: amounts falling due within one year

	2021 £	2020 £ (As restated)
Bank loans	6,667	-
Trade creditors	12,362	12,710
Other creditors	143,587	130,831
Accruals	20,375	17,597
	182,991	161,138

16 Creditors: amounts falling due after one year

	2021 £
Bank loans	43,333

17 Bank loans

The charity received a Bounce Back Loan for £50,000 during the year ended 30 March 2021 which is disclosed on the balance sheet under:

Creditors: amounts falling due within one year £6,667

Creditors: amounts falling due after one year £43,333.

18 Funds

	Balance at 31 March 2020 £	Incoming resources £	Resources expended £	Balance at 30 March 2021 £
Unrestricted funds				
General	100,239	182,546	(243,219)	39,566

The unrestricted funds are available for use at the discretion of the charity in furtherance of the general objectives.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 March 2021 £	Total funds at 30 March 2020 £
Tangible fixed assets	247,433	247,433	256,956
Current assets	18,457	18,457	4,421
Current liabilities	(182,991)	(182,991)	(161,138)
Creditors over 1 year	(43,333)	(43,333)	-
Total net assets	<u>39,566</u>	<u>39,566</u>	<u>100,239</u>

20 Related party transactions

During the year the charity made the following related party transactions:

W G D Roberts

During the year the trustee was reimbursed £462 expenses as disclosed in note 10.

The majority of the sculptures in the gardens are owned by W G D Roberts and rented to the charity free of charge.

Countrywide Leisure Management

Countrywide Leisure Management is controlled by one of the Charity's trustees, P W D Roberts.

During the year £142,682 (2020: £152,910) wages and pension costs were recharged from Countrywide Leisure Management. Expenses of £6,472 (2020: £36,376) were paid to Countrywide Leisure Management on behalf of The Hutts Foundation during the year.

The charity received £160,344 from Countrywide Leisure Management for garden entry ticket sales received via Countrywide Leisure Management.

The charity also paid £8,500 during the year to Countrywide Leisure management for the Sculptures, Norse Shelter and access to the carpark rent charge.

Included in other creditors is an amount of £143,108 (2020: £130,831) due to Countrywide Leisure Management.

Manor Farm

Manor Farm is controlled by one of the Charity's trustees, P W D Roberts.

Included in other debtors is an amount of £nil (2020: £1,023) due to Manor Farm Partnership. During the year the Charity received £1,023, being the year ended 30 March 2020 debtor balance received.

The Hutts Foundation

Notes to the Financial Statements for the Year Ended 30 March 2021

Manor Farm Partnership

Manor Farm Partnership is controlled by one of the Charity's trustees, W G D Roberts.

Expenses of £750 (2020: £nil) were paid to Manor Farm Partnership on behalf of The Hutts Foundation during the year. The charity paid £12,600 (2020: £nil) to Manor Farm Partnership for the rental of property.

Included in other debtors is an amount of £543 (2020: £543) due to Manor Farm Partnership.