

Charity Number: 1165985

**Hampshire Gardens Trust**  
(Charitable Incorporated Organisation)

**Accounts**

**Year Ended 31 March 2023**

**HAMPSHIRE GARDENS TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Independent Examiner's Report to the Trustees of Hampshire Gardens Trust**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 16.

**Responsibilities and basis of report**

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material aspect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

  
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Mandair & Co  
Partnership House  
84 Lodge Road  
Southampton  
SO14 6RG

Date. 13 November 2023

**HAMPSHIRE GARDENS TRUST**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted £	Designated £	Restricted £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
Grants, donations and subscriptions	8,150	-	6,500	14,650	28,305
Hampshire County Council Grant	-	-	-	-	17,000
Income from trading activities	5,973	-	-	5,973	6,885
Interest received	208	-	-	208	178
Gift Aid	1,000	-	500	1,500	5,000
	<u>15,331</u>	<u>-</u>	<u>7,000</u>	<u>22,331</u>	<u>57,368</u>
<b>LESS EXPENDITURE</b>					
Expenditure directly for charitable purposes	5,522	-	7,725	13,247	13,145
Expenditure for management and administration	28,221	-	1,159	29,380	32,024
	<u>33,743</u>	<u>-</u>	<u>8,884</u>	<u>42,627</u>	<u>45,169</u>
(Deficit)/surplus for the year	<u>(18,412)</u>	<u>-</u>	<u>(1,884)</u>	<u>(20,296)</u>	<u>12,199</u>
Balance brought forward at 1 April 2022	35,335	7,500	23,875	66,710	54,511
Transfer between funds	-	-	-	-	-
Balance carried forward 31 March 2023	<u>16,923</u>	<u>7,500</u>	<u>21,991</u>	<u>46,414</u>	<u>66,710</u>

# HAMPSHIRE GARDENS TRUST

## BALANCE SHEET

AS AT 31 MARCH 2023

	Note	£	2023	£	£	2022	£
<b>Fixed assets</b>							
Petersfield Physic Garden Centre	2	-	-	-	-	-	-
<b>Current assets</b>							
Debtors	3	9,700			7,280		
Cash at bank		49,009			68,541		
		58,709			75,821		
<b>Creditors:</b>							
Amounts falling due within one year	4	12,295			9,111		
<b>Net current assets</b>				46,414			66,710
<b>Net assets</b>				46,414			66,710
<b>Funds</b>							
Unrestricted funds	5	24,423			42,835		
Restricted funds	1	21,991			23,875		
		46,414			66,710		
<b>Total funds</b>				46,414			66,710

The Trustees have acknowledged their responsibilities for preparing accounts which give a true and fair view of the charity's activities for the year then ended in accordance with applicable accounting standards and the Charities Accounting Statement of Recommended Practice (SORP).

The accounts were approved by the trustees, and authorised for issue on 13.11.23 and signed on their behalf by:



Trustee

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED GENERAL FUNDS  
(FOR INFORMATION PURPOSES ONLY)**

**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
<b>Grants, service level payment, donations and subscriptions</b>				
Hampshire County Council Grant			17,000	
Donations	2,345		550	
Subscriptions	5,805		6,145	
Gift Aid	<u>1,000</u>		<u>2,000</u>	
		9,150		25,695
<b>Income from trading activities</b>				
Members' events	5,973		6,825	
Research group events	<u>-</u>		<u>60</u>	
		5,973		6,885
<b>Income earned from assets</b>				
Bank interest	<u>208</u>		<u>178</u>	
		208		178
<b>TOTAL INCOME</b>		<u><u>15,331</u></u>		<u><u>32,758</u></u>

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED GENERAL FUNDS  
(FOR INFORMATION PURPOSES ONLY)**

**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>				
<b>Expenditure directly for charitable purposes</b>				
Grants:				
Conservation	-		500	
Education	-		-	
Members' events	4,390		2,222	
Promotion	1,026		250	
Lecture expenses	-		619	
Research	106		227	
		5,522		3,818
<b>Expenditure for management and administration</b>				
Secretarial salary (including PAYE and NIC)	20,763		21,907	
Office expenses, telephone and postage	676		3,070	
Printing and stationery	1,042		1,173	
Travel expenses	148		-	
Subscriptions	30		65	
Insurance	1,304		1,329	
Accountancy charges	2,240		1,760	
Website & IT	1,320		1,297	
Library	200		160	
Sundry expenses	498		330	
		28,221		31,091
<b>TOTAL EXPENDITURE</b>		<b>33,743</b>		<b>34,909</b>
 Total Income		15,331		32,758
Total Expenditure		(33,743)		(34,909)
Surplus/(Deficit) for the Year		<b>(18,412)</b>		<b>(2,151)</b>

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - DESIGNATED FUNDS**  
**(FOR INFORMATION PURPOSES ONLY)**

**FOR THE YEAR ENDED 31 MARCH 2023**

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
IT Equipment	-		-	
Bursary Funds	-		-	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL INCOME</b>		<u>          </u> <u>          </u>		<u>          </u> <u>          </u>
		-		-
 <b>EXPENDITURE</b>				
IT Equipment	-		-	
Bursary Funds	-		-	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL EXPENDITURE</b>		<u>          </u> <u>          </u>		<u>          </u> <u>          </u>
		-		-

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - RESTRICTED FUNDS**  
**(FOR INFORMATION PURPOSES ONLY)**

**FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Gift Aid	500		3,000	
Education donations	6,500		-	
Garden Plans for Schools Fund	-		21,610	
<b>TOTAL INCOME</b>		<u><u>7,000</u></u>		<u><u>24,610</u></u>
<b>LESS EXPENDITURE</b>				
Secretarial salary (including PAYE & NIC)	1,159		622	
Office expenses and telephone	-		155	
Printing, post and stationery	-		156	
Education grants	7,725		-	
Garden Plans for Schools Fund			9,327	
<b>TOTAL EXPENDITURE</b>		<u><u>8,884</u></u>		<u><u>10,260</u></u>
(Deficit)/Surplus for the Year		<u><u>(1,884)</u></u>		<u><u>14,350</u></u>



## STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2023

## INVESTMENT ASSETS

Fixed assets - Petersfield Physic Garden  
Visitor Centre

**CURRENT ASSETS/LIABILITIES**

	9,700				
Debtors	3,500				
Creditors	-	(12,295)	9,700		
		(12,295)	(12,295)		
	6,200				
	3,500				
	4,280				
	(9,111)				
	3,000				
	7,280				
	(9,111)				
	66,710				
<b>TOTAL NET ASSETS</b>	<b>24,423</b>	<b>21,991</b>	<b>46,414</b>	<b>23,875</b>	<b>42,835</b>

## ACCUMULATED FUNDS

	2023			2022			Total	
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
ACCUMULATED FUNDS								
Balance brought forward	35,335	7,500	23,875	66,710	37,486	7,500	9,525	54,511
(Deficit)/surplus for the year	(18,412)	-	(1,884)	(20,296)	(2,151)	-	14,350	12,199
Transfer between funds	-	-	-	-	-	-	-	-
Fund carried forward	16,923	7,500	21,991	46,414	35,335	7,500	23,875	66,710

**HAMPSHIRE GARDENS TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. RESTRICTED FUNDS**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>Children's Homes Fund</b>				
Balance brought forward at 1 April 2022	<u>892</u>		<u>892</u>	
Fund carried forward		892		892
<b>Urban Parks Study</b>				
Balance brought forward at 1 April 2022	<u>7,413</u>		<u>7,413</u>	
Fund carried forward		7,413		7,413
<b>Garden Plans for Schools Fund</b>				
Balance brought forward at 1 April 2022	15,570		1,220	
Add: Income	7,000		24,610	
Less: Expenditure	<u>(8,884)</u>		<u>(10,260)</u>	
Fund carried forward		13,686		15,570
		<u>21,991</u>		<u>23,875</u>

**2. FIXED ASSETS**

**Petersfield Physic Garden Centre**

**Cost**

Balance at 31 March 2022 and 31 March 2023

22,242

**Depreciation**

Balance at 31 March 2022 and 31 March 2023

22,242

**Net book value**

Balance at 31 March 2022 and 31 March 2023

-

**3. DEBTORS**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
Accrued Gift Aid	7,500		6,000	
Prepayments	200		500	
Accrued income	-		-	
Other debtors	<u>2,000</u>		<u>780</u>	
		9,700		7,280

**4. CREDITORS**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
Deferred income	10,395		5,811	
Other creditors	<u>1,900</u>		<u>3,300</u>	
		12,295		9,111

# HAMPSHIRE GARDENS TRUST

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2023

	2023		2022	
	£	£	£	£
<b>5. UNRESTRICTED FUNDS</b>				
<b>General Fund</b>				
Balance brought forward at 1 April 2022	35,335		37,486	
Add: Income	15,331		32,758	
Less: Expenditure	<u>(33,743)</u>		<u>(34,909)</u>	
Fund carried forward		16,923		35,335
<b>Designated fund - IT Equipment</b>				
Balance brought forward at 1 April 2022	-		-	
Less: Expenditure	<u>-</u>		<u>-</u>	
Fund carried forward		-		-
<b>Designated fund - Bursary Funds</b>				
Balance brought forward at 1 April 2022	-		-	
Less: Expenditure	<u>-</u>		<u>-</u>	
Fund carried forward		-		-
<b>Designated fund - Conservation and Development</b>				
Balance brought forward at 1 April 2022	<u>5,500</u>		<u>5,500</u>	
Fund carried forward		5,500		5,500
<b>Designated fund - Education</b>				
Balance brought forward at 1 April 2022	<u>2,000</u>		<u>2,000</u>	
Fund carried forward		2,000		2,000
	<u>24,423</u>		<u>42,835</u>	