



Hampshire Gardens Trust

HAMPSHIRE GARDENS TRUST

**REPORT AND FINANCIAL STATEMENTS
31 MARCH 2024**

**Registered Charity
Charity Number 1165985**

**A Charitable Incorporated Organisation
Registration Number CEO06882**



Hampshire Gardens Trust

HAMPSHIRE GARDENS TRUST

REPORT AND FINANCIAL STATEMENTS

Contents

Reference and administrative details	1
Report of the board of trustees and directors	2-5
Report of Independent Examiner	6
Statement of financial activities	7
Balance Sheet	8
Notes to the accounts	9-13

HAMPSHIRE GARDENS TRUST

1. Reference and Administration Details

Registered Charity:	Charity Number 1165985
A Charitable Incorporated Organisation:	Registration Number CE006882
Principal Address:	Jermyns House Jermyns Lane Ampfield Romsey SO51 0QA
Telephone:	01794 367752
Website:	www.hgt.org.uk
Principal Bankers:	CAF Bank
Trustee Directors:	The trustees of the organisation in office during the year and up to the date of this report, who are the trustees for the purposes of charity law were: Edward Wake Richard Green-Wilkinson Michael Ricketts Andrew Joy Sally Miller Jill Walmsley Michael Woodhall George Seligman Rachel Bebb Emily Fisher

2. Report of the Board of Trustees and Directors for the period ending 31 March 2024

The Trustees present their report and the financial statements for the period to 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report.

3. Structure Governance and Management

Constitution and Governing Document

Hampshire Gardens Trust is a Charitable Incorporated Organisation and is a registered charity. It was incorporated on 1st October 2016 and commenced activities from that date.

The governing documents are the company's Charitable Objects, which are:

The Hampshire Gardens Trust is the only voluntary organisation in the county to identify the needs and opportunities to conserve, protect and enhance its rich heritage of parks, gardens and designed landscapes. we offer expert, free advice and appropriate project grants to raise awareness of the value of these special places.

Recruitment and Appointment of Trustees

When recruiting trustees, the organisation ensures that the Board has a comprehensive range of skills needed in order to oversee the activities of the charity.

Trustees elected for the first time must be proposed by a member. Members elect trustees at the Annual General Meeting. The Board of Trustees must be three or more.

Organisational Structure

The Board of Trustees is responsible for setting the overall direction and policies of the organisation and areas of responsibility are split between the trustees.

4. Objectives

The charity's objective is to raise funds in order to carry out its above mentioned objects.

When planning the charity's activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

5. Chairman's Report

Hampshire Gardens Trust – Chairman's Report 2024

2024 has been an encouraging year for HGT with a wide range of activities taking place throughout the year. We celebrated our 40th Anniversary with a visit to Sir Harold Hillier Arboretum in May which was attended by 80 members. The event concluded with a sumptuous tea at the Jermyn's House restaurant and a cake-cutting ceremony led by our President Alan Titchmarsh and former Chairman, Gilly Drummond. Other events have included a number of private group visits to gardens, a small number of garden open days, one or two private events, and a successful Study Day in March, all of which have given members an opportunity to gather together whilst enjoying a garden visit or discuss garden and landscape matters – as well as making a vital contribution to our fund-raising activities. Thank you to all members who took part – each individual's support makes a very real difference.

It is very gratifying to see from our accounts that, following last year's loss of £18,000, this year we have recorded a small surplus of £3,345 – however, this is the first time in a while that we have achieved this since Hampshire County Council withdrew their funding, and it will take a while to recoup the losses we suffered during the Covid years. The Trustees and all members will need to remain vigilant as we continue to work hard to raise new funds each year – but I am very pleased to report this effort has resulted in some very positive, creative and stimulating experiences for members to take part in. The excellent collaboration between members has been an uplifting reminder of what can be achieved with enthusiastic, energetic individuals who share a common purpose to nurture the gardens, parks and designed landscapes of Hampshire, and we hope steadily to be able to rebuild a small reserve fund over the course of the next decade.

I am also pleased to report that there has also been a steady increase in membership to 345 which is also good news and a reminder that we must continue to have ambitions to evolve and develop if we are to remain a relevant and dynamic organisation. We have an important role to play as Hampshire's principle charity with a unique responsibility to protect the county's most important gardens and parks from inappropriate building activity, and this work is the main focus for our Conservation & Development and Research Group teams. At the same time our Education department continues to develop the Garden Plans for Schools (GPfS) programme which provides primary school children with opportunities to become involved with gardening and helps to fulfil our ambition to draw attention to HGT's work and recruit new and younger members so we can continue to grow our membership base. GPfS also allows us to use our expertise to create 'Edible Playgrounds' (= allotments within the school grounds) in selected schools. This message was the focus of an appeal sent to members which raised over £8,000 towards the cost of future projects.

We are grateful for the work carried out by our part-time administrator, Katy McIntyre Brown who started in October 2023 working 2-days per week. Katy continues to make a very positive impression and helps to co-ordinate a small group of volunteers and trustees who kindly support our activities. Two trustees, George Seligman and Rachel Bebb, will be stepping down shortly and we would like to record our gratitude to them for their hard work. We would particularly like to acknowledge the 25 years of service given by Rachel who has been a significant help to the organisation over the whole course of this period.

Finally, I would like to make a heartfelt appeal to members to be as generous as possible when making a donation, and perhaps consider leaving a legacy in your will? It would be an excellent way to make a very real and lasting difference to the gardens and parks of Hampshire, and, of course, to the children who delight in taking part in their Edible Playground activities on our new GPfS programme. Thank you.

Ted Wake – Chairman

6. Financial Review

Results and Funds

The results for the year ended 31 March 2024 show a surplus for the year of £2,345. This is made up by a surplus of £3,345 on unrestricted funds and a deficit of £1,000 on restricted funds. This represents a huge turn round over the previous year.

The restricted fund movements all relate to the Garden Plans for Schools Fund, with donations of £8,530, including gift aid, and expenditure on the various school projects of £9,530.

As far as the unrestricted fund is concerned, generous donations of £5,300 were gratefully received. Open Gardens provided a huge additional income of nearly £7,000, with garden visits netting £2,500. The Study Day was also a great help with net income of over £1,700. Costs were kept under control with expenditure down again from £33,743 to £29,784.

Cash at bank at 31 March 2024 amounted to £57,404, with net assets of £48,759.

Reserves Policy

Unrestricted Reserves at the yearend amounted to £27,768.

Our policy is to retain sufficient funds to meet at least six months normal expenditure. As this amounts to about £15,000, this is well covered.

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

This report was approved by the Board of Trustees and signed on its behalf by:

A handwritten signature in black ink that reads "Ted Wake". The signature is written in a cursive style with a long horizontal line extending from the end of the name.

.....
Edward Wake

25 November 2024

Date:

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 2024 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').

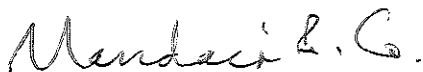
We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



.....

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

Date.....25 November 2024.....

HAMPSHIRE GARDENS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted £	Desig. £	Restricted £	Total 2024 £	Total 2023 £
INCOME					
Grants, donations and subscriptions	13,326	-	8,030	21,356	14,650
Income from trading activities	17,941	-	-	17,941	5,973
Interest received	271	-	-	271	208
Gift Aid	1,591	-	500	2,091	1,500
	<u>33,129</u>	<u>-</u>	<u>8,530</u>	<u>41,659</u>	<u>22,331</u>
LESS EXPENDITURE					
Expenditure directly for charitable purposes	5,465	-	8,079	13,544	13,247
Expenditure for management and administration	24,319	-	1,451	25,770	29,380
	<u>29,784</u>	<u>-</u>	<u>9,530</u>	<u>39,314</u>	<u>42,627</u>
(Deficit)/surplus for the year	<u>3,345</u>	<u>-</u>	<u>(1,000)</u>	<u>2,345</u>	<u>(20,296)</u>
Balance brought forward at 1 April 2023	16,923	7,500	21,991	46,414	66,710
Transfer between funds	7,500	(7,500)	-	-	-
Balance carried forward 31 March 2024	<u>27,768</u>	<u>-</u>	<u>20,991</u>	<u>48,759</u>	<u>46,414</u>

HAMPSHIRE GARDENS TRUST

BALANCE SHEET AS AT

31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Petersfield Physic Garden Centre	2	-		-	
Current assets					
Debtors	3	5,200		9,700	
Cash at bank		<u>57,404</u>		<u>49,009</u>	
		62,604		58,709	
Creditors:					
Amounts falling due within year	4	<u>13,845</u>		<u>12,295</u>	
Net current assets			48,759		46,414
Net assets			<u>48,759</u>		<u>46,414</u>
Funds					
Unrestricted funds	5	27,768		24,423	
Restricted funds	1	<u>20,991</u>		<u>21,991</u>	
		48,759		46,414	
Total funds			<u>48,759</u>		<u>46,414</u>

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 25 November 2024 and signed on their behalf by:



..... Trustee

HAMPSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Accounting policies

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

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.

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Donated goods and services are recognised as an incoming resource where the provider of the goods or services has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of support and governance costs, where this is allowed under the terms of the funding.
- d) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These can be used in accordance with the charitable objects at the discretion of the trustees.
- e) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- f) Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

- g) Resources expended are recognised on an accruals basis in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- h) The charitable company is not required to prepare group accounts due to its size. These financial statements only refer to the parent undertaking.
- i) Investments are included at cost.

HAMPSHIRE GARDENS TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. RESTRICTED FUNDS

	2024		2023	
	£	£	£	£
Children's Homes Fund				
Balance brought forward at 1 April 2022	<u>892</u>		<u>892</u>	
Fund carried forward		892		892
Urban Parks Study				
Balance brought forward at 1 April 2022	<u>7,413</u>		<u>7,413</u>	
Fund carried forward		7,413		7,413
Garden Plans for Schools Fund				
Balance brought forward at 1 April 2023	13,686		15,570	
Add: Income	8,530		7,000	
Less: Expenditure	<u>(9,530)</u>		<u>(8,884)</u>	
Fund carried forward		12,686		13,686
	<u>20,991</u>		<u>21,991</u>	

2. FIXED ASSETS

Petersfield Physic Garden Centre

Cost	
Balance at 31 March 2023 and 31 March 2024	<u>22,242</u>
Depreciation	
Balance at 31 March 2023 and 31 March 2024	<u>22,242</u>
Net book value	
Balance at 31 March 2023 and 31 March 2024	<u>-</u>

3. DEBTORS

	2024		2023	
	£	£	£	£
Accrued Gift Aid	3,000		7,500	
Prepayments	2,200		200	
Accrued income	-		-	
Other debtors	<u>-</u>		<u>2,000</u>	
		5,200		9,700

4. CREDITORS

	2024		2023	
	£	£	£	£
Deferred income	8,294		10,395	
Other creditors	<u>5,551</u>		<u>1,900</u>	
		13,845		12,295

HAMPSHIRE GARDENS TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Staff costs

One member of staff was employed by the charity during the year. (2023: one.).

Trustees' remuneration and expense payments:

Hampshire Gardens Trust is operated on a trustee basis. All members of the board of trustees act in an unpaid capacity.

No expenses were reimbursed to the trustees during the year. (2023: none.)

6. Control

The ultimate controlling parties are the trustees listed on page 1.

HAMPSHIRE GARDENS TRUST

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2024

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
CASH FUNDS						
Bank savings accounts	14,509	20,491	35,000	25,755	9,245	35,000
Bank current accounts	22,404	-	22,404	4,763	9,246	14,009
	<u>36,913</u>	<u>20,491</u>	<u>57,404</u>	<u>30,518</u>	<u>18,491</u>	<u>49,009</u>

INVESTMENT ASSETS

Fixed assets - Petersfield Physic Garden
Visitor Centre

-

-

-

-

-

-

-

-

-

-

CURRENT ASSETS/LIABILITIES

Debtors	4,700	500	5,200	6,200	3,500	9,700
Creditors	(13,845)	-	(13,845)	(12,295)	-	(12,295)
TOTAL NET ASSETS	<u>27,768</u>	<u>20,991</u>	<u>48,759</u>	<u>24,423</u>	<u>21,991</u>	<u>46,414</u>

	2024			2023			Total	
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
ACCUMULATED FUNDS								
Balance brought forward	16,923	7,500	21,991	46,414	35,335	7,500	23,875	66,710
(Deficit)/surplus for the year	3,345	-	(1,000)	2,345	(18,412)	-	(1,884)	(20,296)
Transfer between funds	7,500	(7,500)	-	-	-	-	-	-
Fund carried forward	27,768	-	20,991	48,759	16,923	7,500	21,991	46,414

HAMPSHIRE GARDENS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
INCOME				
Donations and subscriptions				
Donations	5,300		2,345	
Subscriptions	8,026		5,805	
Gift Aid	<u>1,591</u>		<u>1,000</u>	
		14,917		9,150
Income from trading activities				
Members' events	16,210		5,973	
Research group Study Day	<u>1,731</u>		<u>-</u>	
		17,941		5,973
Income earned from assets				
Bank interest	<u>271</u>		<u>208</u>	
		271		208
TOTAL INCOME		<u>33,129</u>		<u>15,331</u>

HAMPSHIRE GARDENS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
EXPENDITURE				
Expenditure directly for charitable purposes				
Grants:				
Conservation	-		-	
Education	-		-	
Members' events	3,965		4,390	
Promotion	1,500		1,026	
Lecture expenses	-		-	
Research	-		106	
		5,465		5,522
Expenditure for management and administration				
Secretarial salary (including PAYE and NIC)	17,671		20,763	
Office expenses, telephone and postage	520		676	
Printing and stationery	316		1,042	
Travel expenses	-		148	
Subscriptions	-		30	
Insurance	1,244		1,304	
Bank Charges	411		72	
Accountancy charges	1,974		2,240	
Website & IT	2,017		1,320	
Library	-		200	
Sundry expenses	166		426	
		24,319		28,221
TOTAL EXPENDITURE		<u>29,784</u>		<u>33,743</u>
 Total Income		33,129		15,331
Total Expenditure		(29,784)		(33,743)
Surplus/(Deficit) for the Year		<u>3,345</u>		<u>(18,412)</u>

HAMPSHIRE GARDENS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
INCOME				
Gift Aid	500		500	
Education donations	8,030		6,500	
TOTAL INCOME		<u>8,530</u>		<u>7,000</u>
LESS EXPENDITURE				
Secretarial salary (including PAYE & NIC)	1,451		1,159	
Education grants	8,079		7,725	
TOTAL EXPENDITURE		<u>9,530</u>		<u>8,884</u>
(Deficit)/Surplus for the Year		<u>(1,000)</u>		<u>(1,884)</u>