



Hampshire Gardens Trust

HAMPSHIRE GARDENS TRUST

**REPORTS AND FINANCIAL STATEMENTS
31 MARCH 2025**

**Registered Charity
Charity Number 1165985**

**A Charitable Incorporated Organisation
Registration Number CEO06882**

HAMPSHIRE GARDENS TRUST

REPORT AND FINANCIAL STATEMENTS

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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
Emily Fisher

2. Report of the Board of Trustees and Directors for the period ending 31 March 2025

The Trustees present their report and the financial statements for the period to 31 March 2025.

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

Firstly, I would like to thank members for your support over the last year. We are a small charity, united by our ambition to protect and nurture Hampshire's very best gardens, parks and landscapes. More than that, we seek to inspire all those actively involved with the management of gardens (in the very widest sense) and, through our work on the HGT 'Garden Plans for Schools' and 'Edible Playground' project, we seek to support selected local schools to give young people an opportunity to get involved in the process of growing plants and linking it to food production. This scheme was set up by Jill Walmsley (ably supported by Felicity Gray and the GPfS team) and aims to introduce children to the magic of growing vegetables, fruit and flowers within their school environment. At the same time, we hope to encourage both parents and teachers to take part in these activities, especially for schools within urban areas where opportunities to engage with the Natural World and learn about environmental matters is very limited.

I would also like to acknowledge the support given by Michael Campbell and the Ellis Campbell Foundation. Sadly, Michael Campbell died earlier this year, but we hope that the Ellis Campbell Foundation will be able to continue to provide some financial support in the future. Apart from actively making a donation, Michael also made time to visit the schools personally and engage with the teaching staff and members of the HGT Team. More recently, I would like to acknowledge a donation of £20,000 from a private family Trust and thank former HGT Trustee, George Seligman, for his role in securing this funding. HGT's Garden Plans for Schools project is a very worthwhile scheme that relies on financial support from HGT HQ and, crucially, additional private donations – please don't hesitate to contact the HGT office if you think you can help, or, perhaps leave a legacy in your will. Every contribution makes a real difference. We need approximately £2000 per annum (+ matched funding) per school per annum. £10,000 covers a school for 5 years, and £20,000 covers a school which is unable to provide matched funding.

Two other key aspects of the HGT's work involve Conservation & Development which closely scrutinises planning applications, led by Mike Ricketts, and the Research team, led by Sally Miller who also kindly organises the Study Day (look out for further details of the 2026 which is scheduled for 16 April). These two elements of the HGT are a vital part of our work, and, in many ways, the C&D and Research groups form the backbone of our core purpose – and they guide and inform all aspects and decision making within our organisation.

In terms of key measures of success over the last 12 months, membership has grown from 340 to 373 members including 63 Life Members. We have undertaken 10 garden visits and events – in particular, the very successful HGT 2025 Study Day. Over 200 members and guests have taken part in these activities. By any measure, we would

be described as an “active” organisation, however, it is essential that we remain a dynamic entity that continues to evolve and grow, and with this in mind we must continue to seek volunteers to assist, garden owners to open their gardens for HGT visits, and new Trustees to help us to maintain momentum.

We need to manage expenditure prudently, and keep our cost base as low as possible. The HGT accounts, kindly prepared by Richard Green-Wilkinson, supported by Mark Berryman, show that for the year ending 31 March 2025 there was a surplus of £22,863, however, this is made up of £26,927 of Restricted Funds (including the one-off donation of £20,000) and so the underlying position is a deficit of £4,064 on unrestricted funds. We need to work hard to improve this position this year and in the future in order to allow us to make positive plans for the future. We also need to acknowledge that Hampshire is a large county with approaching 2m residents – so there must be opportunities to recruit more members who, for one reason or another, are unaware of our existence.

I would also like to take this opportunity to thank Clare Goddard, Director at Sir Harold Hillier Gardens for her on-going support. The HGT office is located within Jermyn’s House and without Clare’s support we would be homeless. It is also important to acknowledge the support of our President, Alan Titchmarsh, who, in spite of many other commitments, kindly helps us out when we ask for his assistance.

Finally, on behalf of all Trustees, I would like to thank all those members and supporters who have taken part in HGT events throughout the year, including attending this AGM and lecture – your positive participation makes a real difference to the success of our organisation. In terms of my own assessment of how HGT is doing, we have done very well over the last five years – and have survived two tricky Covid years. We have moved from an unfavourable financial position, to one where we are now where we are capable of making a small surplus – and simultaneously developed the Garden Plans for Schools programme which is supported by annual grants of c £15,000. We have increased membership and broadened the range of activities – including re-instating the annual magazine (thank you to Sally and her team). However, I do harbour an ambition to recruit some even younger Trustees to join the throng. This would help us to plan for the future and give us the confidence to make a ten year plan with a clear direction of travel so that members and Trustees feel proud to be part of an evolving and dynamic organisation that offers expert advice and guidance, making a real difference to gardens, parks and the wider landscape within Hampshire.

6. Financial Review

Results and Funds

The results for the year ended 31 March 2025 show a surplus for the year of £22,863. This is made up by a deficit of £4,064 on unrestricted funds and a surplus of £26,927 on restricted funds.

The restricted fund movements mostly relate to the Garden Plans for Schools Fund, with donations of £37,350, and expenditure on the various school projects of £10,074.

As far as the unrestricted fund is concerned, Open Gardens provided an excellent £5,310 of income, with garden visits netting £3,472. The Study Day provided £1,894 and the 40th Anniversary, £2,187 (net of costs). Expenditure was slightly up at £35,329, due largely to upgraded website costs.

Cash at bank at 31 March 2025 amounted to £72,587, with net assets of £71,622.

Reserves Policy

Unrestricted Reserves at the year end amounted to £23,704.

Our policy is to retain sufficient funds to meet at least six months normal expenditure. As this amounts to about £17,000, 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:



Edward Wake

Date: 3.12.25

HAMPSHIRE GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

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 2025 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

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

Date *3 December 2025*

HAMPSHIRE GARDENS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted £	Desig. £	Restricted £	Total 2025 £	Total 2024 £
INCOME					
Grants, donations and subscriptions	9,485	-	37,850	47,335	21,356
Income from trading activities	17,595	-	-	17,595	17,941
Interest received	287	-	-	287	271
Gift Aid	1,865	-	-	1,865	2,091
	<u>29,232</u>	<u>-</u>	<u>37,850</u>	<u>67,082</u>	<u>41,659</u>
LESS EXPENDITURE					
Expenditure directly for charitable purposes	5,273	-	8,901	14,174	13,544
Expenditure for management and administration	28,023	-	2,022	30,045	25,770
	<u>33,296</u>	<u>-</u>	<u>10,923</u>	<u>44,219</u>	<u>39,314</u>
(Deficit)/surplus for the year	<u>(4,064)</u>	<u>-</u>	<u>26,926</u>	<u>22,863</u>	<u>2,345</u>
Balance brought forward at 1 April 2024	27,768	-	20,991	48,759	46,414
Transfer between funds	-	-	-	-	-
Balance carried forward 31 March 2025	<u>23,704</u>	<u>-</u>	<u>47,918</u>	<u>71,622</u>	<u>48,759</u>

HAMPSHIRE GARDENS TRUST

BALANCE SHEET AS AT

31 MARCH 2025

		2025	2024
	Note	£	£
Fixed assets			
Petersfield Physic Garden Centre	2	-	-
Current assets			
Debtors	3	3,535	5,200
Cash at bank		<u>72,587</u>	<u>57,404</u>
		76,122	62,604
Creditors:			
Amounts falling due within one ye	4	<u>4,500</u>	<u>13,845</u>
Net current assets		71,622	48,759
Net assets		<u>71,622</u>	<u>48,759</u>
Funds			
Unrestricted funds	5	23,704	27,768
Restricted funds	1	<u>47,918</u>	<u>20,991</u>
		71,622	48,759
Total funds		<u>71,622</u>	<u>48,759</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 3rd Dec 2025 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 2025

	2025		2024	
	£	£	£	£
INCOME				
Donations and subscriptions				
Donations	50		5,300	
Subscriptions	9,435		8,026	
Gift Aid	<u>1,865</u>		<u>1,591</u>	
		11,350		14,917
Income from trading activities				
Members' events	15,701		16,210	
Research group Study Day	<u>1,894</u>		<u>1,731</u>	
		17,595		17,941
Income earned from assets				
Bank interest	<u>287</u>		<u>271</u>	
		287		271
TOTAL INCOME		<u>29,232</u>		<u>33,129</u>

HAMPSHIRE GARDENS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
EXPENDITURE				
Expenditure directly for charitable purposes				
Grants:				
Conservation	-		-	
Education	-		-	
Members' events	3,626		3,965	
Promotion	1,647		1,500	
Lecture expenses	-		-	
Research	-		-	
	<u>-</u>	5,273	<u>-</u>	5,465
Expenditure for management and administration				
Secretarial salary (including PAYE and NIC)	16,670		17,671	
Office expenses and telephone	1,703		520	
Printing, post and stationery	886		316	
Travel expenses	-		-	
Subscriptions	-		-	
Insurance	1,260		1,244	
Bank Charges	571		411	
Accountancy charges	1,944		1,974	
Website & IT	4,860		2,017	
Library	-		-	
Sundry expenses	<u>129</u>		<u>166</u>	
		28,023		24,319
TOTAL EXPENDITURE		<u><u>33,296</u></u>		<u><u>29,784</u></u>
 Total Income		29,232		33,129
Total Expenditure		(33,296)		(29,784)
(Deficit)/Surplus for the Year		<u><u>(4,064)</u></u>		<u><u>3,345</u></u>

HAMPSHIRE GARDENS TRUST
INCOME AND EXPENDITURE ACCOUNT - RESTRICTED FUNDS
(FOR INFORMATION PURPOSES ONLY)
FOR THE YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
INCOME				
Gift Aid	-		500	
Education donations	37,350		8,030	
Other donations	500			
TOTAL INCOME		<u>37,850</u>		<u>8,530</u>
 Secretarial salary (including PAYE & NIC)			1,451	
LESS EXPENDITURE				
Education grants			8,079	
Other grants				
Administrative costs	1,690			
	8,052			
	849			
	<u>332</u>			
TOTAL EXPENDITURE		<u>10,923</u>		<u>9,530</u>
 Surplus/(Deficit) for the Year		<u>26,927</u>		<u>(1,000)</u>

HAMPSHIRE GARDENS TRUST

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2025

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
CASH FUNDS						
Bank savings accounts	-	35,000	35,000	14,509	20,491	35,000
Bank current accounts	24,669	12,918	37,587	22,404	-	22,404
	<u>24,669</u>	<u>47,918</u>	<u>72,587</u>	<u>36,913</u>	<u>20,491</u>	<u>57,404</u>
INVESTMENT ASSETS						
Fixed assets - Petersfield Physic Garden Visitor Centre	-	-	-	-	-	-
CURRENT ASSETS/LIABILITIES						
Debtors	3,535	-	5,200	4,700	500	5,200
Creditors	(4,500)	-	(13,845)	(13,845)	-	(13,845)
TOTAL NET ASSETS	<u>23,704</u>	<u>47,918</u>	<u>48,759</u>	<u>27,768</u>	<u>20,991</u>	<u>48,759</u>
ACCUMULATED FUNDS						
	Unrestricted Funds	Designated Funds	Restricted Funds	Unrestricted Funds	Designated Funds	Restricted Funds
	£	£	£	£	£	£
Balance brought forward	27,768	-	20,991	16,923	7,500	21,991
(Deficit)/surplus for the year	(4,064)	-	26,927	3,345	-	(1,000)
Transfer between funds	-	-	-	<u>7,500</u>	<u>(7,500)</u>	-
Fund carried forward	<u>23,704</u>	<u>-</u>	<u>47,918</u>	<u>27,768</u>	<u>-</u>	<u>20,991</u>
			<u>71,622</u>			<u>48,759</u>

HAMPSHIRE GARDENS TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. RESTRICTED FUNDS

	2025		2024	
	£	£	£	£
Children's Homes Fund				
Balance brought forward at 1 April 2024	<u>892</u>		<u>892</u>	
Fund carried forward		892		892
Urban Parks Study				
Balance brought forward at 1 April 2024	7,413		7,413	
Add: Income	500		-	
Less: expenditure	<u>(849)</u>	7,064	<u>-</u>	7,413
Fund carried forward				
Garden Plans for Schools Fund				
Balance brought forward at 1 April 2024	12,686		13,686	
Add: Income	37,350		8,530	
Less: Expenditure	<u>(10,074)</u>		<u>(9,530)</u>	
Fund carried forward		39,962		12,686
		<u>47,918</u>		<u>20,991</u>

2. FIXED ASSETS

Petersfield Physic Garden Centre

Cost	
Balance at 31 March 2024 and 31 March 2025	<u>22,242</u>
Depreciation	
Balance at 31 March 2024 and 31 March 2025	<u>22,242</u>
Net book value	
Balance at 31 March 2024 and 31 March 2025	<u>-</u>

3. DEBTORS

	2025		2024	
	£	£	£	£
Accrued Gift Aid	3,335		3,000	
Prepayments	200		2,200	
Accrued income	-		-	
Other debtors	<u>-</u>		<u>-</u>	
		3,535		5,200
		=====		=====

4. CREDITORS

	2025		2024	
	£	£	£	£
Deferred income	2,915		8,294	
Other creditors	<u>1,585</u>		<u>5,551</u>	
		<u>4,500</u>		13,845

HAMPSHIRE GARDENS TRUST

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

5. Staff costs

One member of staff was employed by the charity during the year. (2024: 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. (2024: none.)

6. Control

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