



Annual Report & Accounts for the year ended 31st December 2024

New Milton Community Garden

CONTENTS OF THE ACCOUNTS

for the year ended 31st December 2024

1 - 4	Trustees' Annual Report
5	Income & Expenditure Account
6	Balance Sheet
7 - 8	Notes to the Accounts
9	Independent Examiner's Report

Trustees' Annual Report

For the period ended 31 December 2024

This Report has been compiled by the Trustees of the New Milton Community Garden in accordance with our Constitution and in compliance with the regulations as set out by the Charities Commission.

Trustees: Julia Stamper (Resigned October 2024)
Angela Jackson (Adopted as Chair October 2024)
Steve Sinyard
Alan Watson
Paul Brockman (Resigned April 2024)
Jane Bara (Adopted October 2024)

Charity Number: 1202782

Registered Office: 4 Ellingham Road, Barton on Sea,
New Milton, BH25 7RB

Financial Examiner: Terry Smith, Terence L. Smith & Co.,
36a Station Road, New Milton, BH25 6JX

Objects:

The objects of the CIO are to provide facilities for recreation or other leisure time occupation by providing an area for use as a community garden for individuals in the New Milton Parish who have need of such facilities by reason of their youth, age or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Overview and Activities

Following on from our End-of-Year 2023 Annual Report, with New Milton Town Council requesting we suspend all work due to a new housing development being built next to the garden, and until such time as a boundary fence could be erected, we were therefore unable to progress very much during 2024. However, we continued to have regular Trustee and Team Meetings to plan the next phase.

During April, Paul Brockman decided to resign as a Trustee due to work commitments.

Also at that time, it was decided to put together a Joint Statement with New Milton Town Council to send to our funders and stakeholders, explaining the delay in work and why we would be unable to open in 2024. The aim was that we would be able to recommence work in November 2024 with an opening of Spring 2025. The statement was circulated publicly. We also sent the statement to our funders who needed to be updated as each had a date when the funding was to be used by. The funders responded positively and we are able to keep the grants with the proviso they be used during 2025.

In July 2024, we became concerned about the lack of maintenance in the garden with the whips that were planted in November 2023 being without water during the dry summer spells. The grass had grown considerably. In September of 2024, some of the team and volunteers were granted access to the garden to maintain the whips and strim some of the grass, and a number of visits were made.

The developers had unfortunately damaged part of the back paths due to services being installed when they commenced building, and we were concerned we would lose part of the garden due to the boundary shifting. We were assured that everything would be put back to how it was before and we would not lose any land. This we can confirm was completed at the end of 2024 with the paths being repaired, the boundary fence erected, and our New Milton Town Council water tap released for our use.

The Town Council had planned to build a path around the field next to the garden in the latter part of 2024 but this was rescheduled for 2025 and will give easier access to the garden from the car park.

During the late Summer, Julia Stamper, decided to step down as Chair of the Community Garden due to ill health, and resigned in October 2024. The Charity Commission was informed and Steve Sinyard, the Community Garden Treasurer's address, replaced Julia's as the main point of contact. Angela Jackson took over as

Temporary Chair and appointed full Chair at the Team Meeting on 31st October and unanimously adopted. The Charity Commission was informed and our entry updated.

Volunteer Project Managers' and Volunteer Team Members' posters were circulated widely in late Autumn in the hope we would be able to appoint new people and be ready once we could regain access to the garden at the end of 2024.

We were delighted to announce in November 2024, that Linda Wood would be joining us as Volunteer Project Manager.

A request was made to New Milton Men's Shed at the latter part of 2024 to help with completing the gazebo with trellising and benches which was agreed with work to commence in 2025.

The Community Garden Trustees and Team are very much looking forward to opening in the Spring of 2025.

List of main grants & donations

No new grants were applied for in 2024. We received a donation from CPRE Hampshire for tree supports for the whips planted in 2023.

Donations of shrubs, plants and garden equipment were received from members of the public.

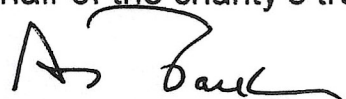
Financial review and reserves policy

The net decrease in funds for the year ended 31 December 2024 was £1,652 (2023: increase of £34,406) resulting in unrestricted reserves of £32,754 to carry forward.

The Trustees' Annual Report was approved at the Trustees meeting on 8 April 2024.

Signed on behalf of the charity's trustees

Signature:



Chairman

New Milton Community Garden

for the year ended 31st December 2024

Profit & Loss Account

	Notes	2024	2023
Income		£	£
Donations		330	36,492
Sponsorship		-	-
Interest		238	23
Total	2	568	36,515
Expenses		£	£
Hard Landscaping depreciation		1,682	999
Tools depreciation		-	-
Tree Support depn.		-	28
Sundry Tools		-	-
Plants		-	-
Plant sundries		-	-
Sundry Materials		-	9
Trees		-	-
Tree Supports		-	-
Insurance		157	157
Printing & Stationery		56	120
Advertising		114	411
Meetings		131	60
Accounting costs		-	300
Other costs		80	25
Total		2,220	2,109
Increase/(Decrease) in Funds		(1,652)	34,406

New Milton Community Garden


as at 31st December 2024

Balance Sheet

	Notes	2024		2023
		£		£
Fixed Assets	5	12,825		14,283
Cash		20,229		26,102
Total Assets		<u>33,054</u>		<u>40,385</u>
Creditors		-		5,679
Accruals		300		300
Accum.Profits b/fwd	34,406		-	
Accum. Profits c/year	<u>(1,652)</u>	32,754	<u>34,406</u>	34,406
Accum. Funds		<u>33,054</u>		<u>40,385</u>

Report & Accounts approved at our Trustees Meeting on 8th April 2025

Signed on behalf of the charity's trustees



Chairman

New Milton Community Garden

Notes to the accounts for the year ended 31st December 2024

1 Accounting Policies

Basis of Preparation

The financial statements of the charitable organisation, 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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'and The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised as expenditure as soon as the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as soon as there is a legal constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises of 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.

Stock

The charity does not intend to carry stock of plants or materials. Materials purchased will be for a specific purpose and thus used. In the event there is a surplus the materials will be either returned for credit or held for future works at zero cost.

Staff

The charity does not employ, nor intends to employ, any staff. All the people working for it, including the Trustees, are volunteers. Only pre-agreed expenses will be reimbursed.

New Milton Community Garden

Notes to the accounts for the year ended 31st December 2024

1 Accounting Policies - continued

Tangible Fixed Assets

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Hard landscaping - 10 years straight line

Soft landscaping - 2 years straight line

2 Income

All income from all sources is unrestricted.

3 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4 Employees

The average monthly number of employees was Nil for the years ended 31 December 2024 and 2023.

5 Fixed assets

Hard & soft landscaping

COST

At 1 December 2023

15,309

Additions

224

At 31 December 2024

15,533

DEPRECIATION

At 1 December 2023

1,026

Charge for year

1,682

At 31 December 2023

2,708

NET BOOK VALUE

At 31 December 2024

12,825

At 31 December 2023

14,283

NEW MILTON COMMUNITY GARDEN

Independent Examiner's Report to the Trustees of New Milton Community Garden

I report on the accounts of the Trust for the year ended 31st December 2024 which are set out on the attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charity Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:-

which gives me reasonable cause to believe that in any material respect the requirements to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Terence L Smith CA
38a Station Road
New Milton
Hampshire
BH25 6JX



10 April 2025