



## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>CONTENTS</b>	<b>Page</b>
Charity Information	2
Annual Trustees' Report	3-9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-16
Independent Examiner's Report	17

## CHARITY INFORMATION

<b>Trustees</b>	Heather Farquhar	
	Graham Farquhar	
	Tom Fenton	From 7 September
	Ann Franks	From 7 September
	David Gorman	From 7 September
	Lynne Hackett	Until 7 September
	Nicholas Hales	
	Martin Leigh	From 7 September
	James Lennox	From 7 September
	James Miller	From 7 September
	Tricia Newton	Until 7 September
	Keith Scott	Until 7 September
	Jan Vaughan	From 7 September
	Saul Walker	
<b>Chairman</b>	Pamela Clark	Until 7 September
	Steve Bustin	From 7 September
<b>Vice Chairman</b>	Mike Millington	From 7 September
<b>Hon. Treasurer</b>	Stuart Senior	
<b>Hon. Secretary</b>	Helen Curtis	Until 7 September
	Maliya Price	From 7 September
<b>Hon. Secretary (Trustees)</b>	Linda Hall	Until 7 September
<b>Office Manager</b>	Clare Powell	
<b>Charity Registration No.</b>		208080
<b>VAT Registration No.</b>		472-9285-14
<b>Registered Office</b>	Basepoint Business Centre, Crab Apple Way, EVESHAM, WR11 1GP	
<b>Independent Examiner</b>	Cooper Parry Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA	

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their Annual Report and the Financial Statements of the Society for the year ended 31 December 2024 in compliance with current statutory requirements and the charity's governing documents.

### Status

The Society is registered by the Charity Commission as a charity (number 208080) and operates under the provisions of a constitution approved by AGM on 26/03/2011 and amended at AGMs on 30/03/2019 and 31/07/2020.

The objects for which the Society was established are to:

- advance the culture, study and improvement of hardy herbaceous plants;
- preserve the older, rarer and lesser-known hardy plants, cultivars and varieties from being forgotten and lost to cultivation;
- advance the knowledge of and foster public interest in hardy plants by the publication of information, by exhibitions or displays, by stimulating research and experiment and by awarding bursaries open to public competition;
- provide expositions of hardy plants at horticultural gardens and/or gardens open to the public, and to provide facilities for giving advice on the culture of hardy plants;
- organise visits to places of interest in connection with the study of hardy plants and to co-operate with other bodies having similar or sympathetic aims; and
- do such acts as shall further the active and corporate life of the Society and which may lawfully be done by a public body established only for purposes recognised by the laws of the United Kingdom as charitable.

### Trustees

The Society is managed by a committee of Trustees comprising up to twelve members each elected for a period of four years, plus any co-opted members and, additionally, four officers who are elected annually.

### Activities

#### Introduction

At the end of 2024 The Hardy Plant Society is in a strong position with a renewed sense of purpose and energy (helped by an influx of new Trustees and Officers) to address some of the organisational and strategic challenges we need to address to ensure the society is fit for the future.

The new website has, after a few inevitable teething problems, been well received by members and helped streamline a lot of membership processes. We are about to make major steps forward in progressing towards CIO status, much needed to give legal and financial protections. These major projects have taken up a lot of time and resources but help to give us a solid base on which to grow.

Attention is now being paid to establishing and communicating the wide range of member benefits already offered by the national part of the organisation and developing new ones to enhance the member experience further. We are particularly focusing on member

communications and have established a new monthly email newsletter which is well read by members and is generating responses to a range of calls for action and help.

The Board are already starting to look ahead to what the Hardy Plant Society will look like in three, five or even ten years' time, to ensure we have the resources and strategy in place to enable us to serve our charitable objectives and our members – and the members of the future.

### **The Office and Administration**

The Office, efficiently managed by Clare Powell, maintains strong relationships with Trustees, postholders, and members. While annual renewals were completed smoothly, some initial challenges with the new technology were encountered. Address data for the Seed Exchange and leaflet mailings is well-managed, with timely deliveries. Data management is under review for GDPR compliance and office procedures are being reviewed to ensure adherence to information security. The introduction of rolling memberships is positively impacting membership numbers. The office move being managed by Clare will produce considerable on-going savings to the Society.

### **The Hardy Plant (*THP*) Journal**

Contributions to the Journal in 2024 were better than hoped for, with a good range of articles from well known, and less well known, authors. It's also a nice bonus to receive good, high resolution images. As ever, the main effort has been to provide interesting, readable articles with visual appeal. We went over our nominal 84 pages in the last issue (96 pages).

Since last year we have tweaked the look of the article title pages a little bit, and we've also abandoned the use of 'fig. no xx' in the main body of the articles. This makes it a bit more challenging in terms of image placement and captioning, but it's worth it. There has been talk of coordinating and unifying the look of all HPS publications, and this would be a positive step.

Again, no recognition for THP in the GMG Publication of the Year competition last year – we'll keep plugging away regardless. We are enjoying the renewed energy from our new trustees, including Alan Lennox who has been extremely helpful to the Journal.

Souren, our editor, has notified the Chairman that the spring 2025 issue will be his last, though he is happy to collaborate with the next editor on the autumn issue. He continues to get incredible support and service from our proof-reader, our fact-checker and our typesetter.

### **Newsletter (Seedlings)**

In 2024, newsletter editor Mick Dunstan stepped down after 5 years at the helm and was superseded by Sarah Probert. The newsletter, which is published three times each year, has also changed its name to Seedlings and recruited a new designer. Maria Gonzales from Magrox Design has worked with the HPS previously on initial logo rebranding projects.

The new look Seedlings includes an easier-to-read layout and the introduction of QR codes to redirect members to the HPS website. It is now also working closely with Image Librarian, Alan Lennox, to increase the use of our own images rather than defaulting to stock images.

Production has mostly been to schedule, with February's edition reaching members slightly later than planned due to delays with the printing company. Feedback for the new design has been extremely positive, including a congratulatory email to the new editor from President Roy Lancaster.

## **Publications**

There are currently nine titles in the HPS book publishing programme, with a new edition of the successful *Geraniums* title by Margaret Stone appearing at the end of 2024. This publication marked the end of Jan Craig's 7-year tenure as the Publications postholder and we would like to thank her for all her hard work, which included bringing out several new editions of existing titles and two completely new books (*Hardy Garden Chrysanthemums* and *Galanthus*). Carolyn White has now joined as Publications postholder and her first task is to undertake a detailed review of the publishing programme for the Board.

## **Social Media**

The Hardy Plant Society's social media strategy is designed to keep existing members informed while attracting new enthusiasts to the world of hardy perennials. By sharing a dynamic mix of educational posts, member success stories, and visually compelling plant photography, we inspire engagement and foster a sense of community. Regular updates on events, workshops, and publications ensure members remain connected and well-informed, while collaborations with horticultural experts and influencers help broaden our reach. Our social media postholder, Marina Lindl, collaborates with trustees, members, and ambassadors to enhance our online presence, ensuring that our content reflects the Society's values and appeals to a wide audience. Through a consistent, professional, and engaging approach, we highlight the beauty and resilience of hardy plants, encouraging more people to join and benefit from the Society's wealth of knowledge and expertise.

## **Operational Support**

During 2024 the Society made full use of online tools to support and promote the Society. These tools have enabled two-way communication between the members and the team which runs the Society. In prior years much of this support activity was undertaken by un-paid postholders but such is the complexity of current web and on-line payment platforms that external professional support is now required. Examples of activities and developments in 2024 have included:

- Monitoring and maintenance of the website
- Member announcements and monthly emails with videos
- A new AGM page with online booking
- A new Seed Distribution Scheme page with online payments
- The Garden Survey
- The CIO project
- The Awards Scheme

## **Group Liaison**

The annual meeting for Group representatives was held in October and attended by about half of the Local and Special Interest Groups who were joined by the new HPS Chair, Vice-Chair and Hon. Sec. with special guest, Vice President, Val Bourne.

The general theme of the day was communication; reaching out to potential new members by promoting the Society's many activities and membership benefits whilst improving communication within the Society to ensure that current members feel connected to the wider HPS community.

This in-person meeting always provokes lively discussion and exchange of ideas and one of the topics concerned the difficulty of encouraging volunteers to take on committee roles in the groups, although most Groups have a steady membership.

### **Seed Distribution**

This year saw a modest decline in the number of donors, types of seed and orders. Plans are being drawn up to raise the profile of the scheme in 2025. On a positive note, the motivation and enthusiasm of the scheme's volunteers, drawn from the Kent, Southern Counties, Lincolnshire, Norfolk & Suffolk and Shropshire groups, remain strong. Because of increasing costs (in particular packaging and postage) the administration charge for the 2025 distribution has been raised to £12 (there is no charge for the seed itself).

### **Conservation**

Our annual meeting for 2024 was held in a new venue, with a slightly changed format. As National Co-ordinator, Sally Adams, tries to move these meetings around the country so that participants from all over the UK are able to attend. The new venue and half-day format seemed to work well for people.

Three new plants were added to the scheme at the meeting, two of which were pulmonarias. We are beginning a new collaboration with the HPS Pulmonaria Group to look at older and rarer pulmonarias to bulk up and make available to more gardeners. The initial plants were donated by the National Collection Holder, and it is hoped that more may be sourced in the future.

In addition to reviewing the plants on the active list, we began reviewing plants that have been previously listed as 'Successes'. It was hoped that most of these would still be readily available but given that plants go in and out of fashion, it was felt this was an urgent task to be sure good plants are not lost again. A few plants were found to be dropping in supply. The next task for the group is to source these and begin growing them again to increase availability. It is quite possible that HPS members who formally participated in the scheme will still have them in their gardens.

After the annual exchange meeting, work began on a review of the Conservation Scheme section of the HPS website. With two volunteers from the Scheme participants, we proposed several changes and additions which had been suggested by members. The aim was to refresh the pages and bring information up to date. We wanted to keep graphics and presentation in line with other pages on website, as well as make the Conservation Section easier to find. This work is ongoing, but good progress has been made.

### **Shows & Events**

The Shows and Events team are continuing to support the local and national group to have a presence within the horticultural world at third-party and home-grown flower shows, plant fairs and major events. In 2024 we represented the society at the Garden press event in London, along with the Chair and Publicity post-holder, to promote the society and its brand update, something that was found to be very positive in terms of outreach to the wider horticultural media world and will be repeated in 2025. The ALD/AGM was held in Lincolnshire by the local group there and was successfully ran on a smaller budget than usual which was great insight into what can be achieved with a smaller outlay. In 2025 we will be in Derbyshire for what will be a great event. In 2025 we are also looking forward to the West Yorkshire group's Magic of Plants and their appearance at the Spring Harrogate Flower Show. The team also continue to emphasise the importance of both national and local events being organised with a central

calendar, curated centrally, to prevent clashes and allowing members to attend the maximum number events throughout the calendar year.

Unfortunately, a continuing trend is for groups to find it harder to stage a large presence at some of our marquee horticultural events at the country such as the RHS Flower Shows. This can be put down mostly to financial and/or lack of volunteers, so the Shows and Events team, working with the National Society board, are continuing to look at ways that we can continue to keep the HPS name and brand visible on a national level, and hope to find a sustainable way of attending future national events.

### **The Kenneth Black Bursary Scheme (KBBS)**

In 2024 the KBBS made 33 awards of between £100 and £1000. The total awarded was £22,398 which was down on £28,458 in 2023 (this figure probably reflected a post-Covid surge). The pre-Covid 2019 figure was £22,318 and at the height of the pandemic in 2021 only £4,750 was awarded. The value of the fund currently stands at £153,290 so applications are welcomed.

Many of the recipients are students in formal education, others are at the early stages of their careers in horticulture, and a few are well established in their careers. Support has been provided for botanical study trips, short courses and symposiums, qualification course fees, and for the building show gardens.

Late in 2024 Judy Hallett, the KBBS Coordinator, and Ann Franks and James Miller discussed ways to increase awareness of the scheme. So far, the WRAG Scheme (Work and Retrain as a Gardener Scheme) and Perennial (helping people in horticulture) have agreed to include articles about the scheme in their publications.

Bursary recipients are required to submit a report on their project, and these are uploaded to the website: they make very rewarding reading. However, some reports have been extremely long with large numbers of photographs. The report guidance information sent out to applicants has been changed to encourage more concise accounts from recipients.

### **Dropbox**

Dropbox use has continued, but plans are being developed for a possible move into the HPS OneDrive account. Tests have been carried out with our software support provider, MTech, and it appears that no costs would be involved. A test area has been created, and a draft document is in preparation for consideration by Trustees. If the prospective move goes ahead the Dropbox payment will not be required in 2026

### **Governance**

In 2024, the Society continued with its aim to move its Charitable status to being a charitable incorporated organisation (CIO). The membership were invited via a consultation process to comment and share their views. This work is still ongoing, and an EGM will be called in the 1st quarter of 2025 to confirm the decision.

Also, as part of the governance review a complete risk analysis of all facets impacting the society will be undertaken and a unique risk register will be created for the Board.

## Finance

### Financial outcome 2024

Overall, the Society posted a deficit of £32,721 within which £22,698 was attributable to Bursary Scheme awards. As signalled in the 2023 report, over the past few years, we have been gradually eating into our reserves and in 2024 our investment with St. James's Place was liquidated to fund payments. Trustees have agreed increases to annual subscriptions which will be put to members at the 2025 AGM.

In prior years the membership year has been the calendar year with the membership of anyone joining the Society in October to December being valid for the following calendar year.

Historically, in the accounts, the October to December subscriptions were therefore carried forward to the following year. Now that we have introduced annual rolling membership, subscriptions will henceforth be shown in the accounts in the year in which they are paid. As a result, the 2024 subscription figures include the October to December 2024 payments which in prior years would have been carried forward to 2025.

### Investment policy

The Society's approach to financial matters, and investments in particular, is one of extreme prudence given the current (and likely future) volatility of equity markets, the very modest interest rates on deposit accounts and low returns on bonds. For this reason, the Society chooses to keep approximately half of its funds as cash (in current and deposit accounts). The remainder is in fixed interest bonds and equities.

### Reserves policy

The Trustees have decided that it should set a level of reserves to cover unforeseeable expenditure such as might be incurred in the very unlikely event of the Society closing down or membership declining very rapidly, or an uninsured claim being made against the Society. A level of £100,000 has been set.

### Future Plans

The Society's priorities for the year ahead are to:

- continue to offer members a high quality and value-for-money range of products and services;
- encourage and support local groups in their promotion of the Society through their programme of shows and events, for the benefit of local members;
- seek ways of encouraging potential applicants for bursaries and similar grants.



## Trustees' Responsibilities

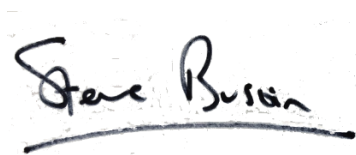
Under charity law the Trustees are required to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities FRS102 SORP;
- make judgments and accounting 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 charity 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 charity. The Trustees are also required to act in accordance with the Constitution of the Society and to take such steps as are reasonable to safeguard the assets of the Society and to prevent and to detect fraud and other irregularities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Signed on behalf of the Trustees:

A handwritten signature in black ink, reading "Steve Bustin", with a horizontal line drawn underneath it.

**Steve Bustin, Chair**

20<sup>th</sup> May 2025

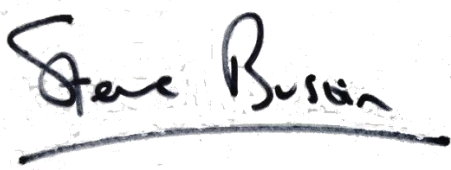
## Statement of Financial Activities

				2024	2023
	Note	Unrestricted Funds £	Designated Funds £	Total Funds £	Total Funds £
<b>INCOME</b>					
Income from generated funds:					
- Voluntary income	2	110,950	-	110,950	91,523
- Activities for generating funds	3	5,293	-	5,293	5,451
Income from charitable activities	4	12,683	-	12,683	13,447
Investment income		7,219	3,628	10,847	10,095
<b>TOTAL</b>		136,145	3,628	139,773	120,516
<b>EXPENDITURE</b>					
Costs of generating voluntary income	5	77,433	-	62,416	61,253
Charitable activities	6	69,541	-	69,541	70,969
Governance costs	7	3,722	-	3,722	4,097
Other resources expended	8	30,837	-	45,854	34,531
Bursaries etc.	9	-	22,698	22,698	28,558
<b>TOTAL</b>		181,532	22,698	204,230	199,408
<b>Net Gain on investment</b>		12,667	6,366	19,033	28,379
<b>Net Income for the year</b>		(32,721)	(12,704)	(45,424)	(50,513)
<b>NET MOVEMENT IN FUNDS</b>		(32,721)	(12,704)	(45,424)	(50,513)
<b>RECONCILIATION OF FUNDS</b>					
Funds B/F at 1 January 2023		330,276	165,995	496,271	546,784
<b>TOTAL FUNDS C/F at 31 December 2023</b>		297,555	153,291	450,847	496,271

## Balance Sheet

		2024	2023
<b>Fixed assets</b>	Note 11	1,527	1,158
<b>Current assets</b>			
Bank balances		207,594	191,757
Investments at cost	12	230,361	314,147
Debtors & prepayments	13	12,469	9,699
Stock (booklets)		<u>9,385</u>	<u>8,364</u>
		459,809	523,967
<b>Creditors: amounts falling due within one year</b>			
	14	<u>(10,489)</u>	<u>(28,854)</u>
<b>Net current assets</b>		449,320	495,113
<b>Total assets less current liabilities</b>		<u>450,847</u>	<u>496,271</u>
<b>Financed by:</b>			
General fund	15	297,557	330,277
Bursary fund	15	153,290	165,994
		<u>450,847</u>	<u>496,271</u>

The accounts were approved by the Trustees on 20<sup>th</sup> May 2025.



Steve Bustin  
Chairman



Stuart Senior  
Treasurer

The notes on pages 12 to 16 form part of these financial statements.

## Notes to the Accounts

### 1 Accounting policies

#### 1.1 Basis of preparation:

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) FRS102.

The accounts have been prepared on an accruals basis as they have been in previous years.

#### 1.2 Incoming resources

Subscriptions are accounted for net of VAT and are accounted for in the year to which they relate.

Donations are accounted for gross when received.

Investment income is based on the interest receivable for the year.

Sundry sales are accounted for net of VAT and are recognised when they are invoiced.

Advertising income is accounted for net of VAT and is recognised when invoiced.

#### 1.3 Resources expended

Costs are allocated between costs of generating funds and charitable expenditure according to the nature of the cost.

#### 1.4 Fixed Assets and depreciation

Fixed assets for charity use are capitalised at cost, they are stated in the accounts at cost less depreciation. Depreciation is calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on an individual basis.

Office equipment:	25% Reducing balance
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Computer equipment:	3 years straight line
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#### 1.5 Investments

Investments are included in the accounts at their market value.

#### 1.6 Stock

Stocks are valued at the lower of cost and net realisable value.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
	<b>Unrestricted Funds</b>	<b>Total Funds</b>
<b>2 Voluntary income</b>		
Subscriptions	95,079	79,342
Donations	2,136	1,586
Gift Aid	13,735	10,595
	<u>110,950</u>	<u>91,523</u>
<b>3 Activities for generating funds</b>		
Advertising	3,225	3,480
Booklets	2,068	1,971
	<u>5,293</u>	<u>5,451</u>
<b>4 Incoming resources from charitable activities</b>		
Seed distribution	5,260	4,802
Cornucopia	2,621	3,867
Enamel badges	25	70
AGM/ALD	4,777	4,708
	<u>12,683</u>	<u>13,447</u>
<b>5 Costs of generating voluntary income</b>		
Administration services	27,618	25,193
Operational support	15,017	-
Bookkeeping	4,919	4,385
Legal & professional	409	384
Office rent, heat & light	11,715	10,128
Printing, postage & telephone	2,607	5,347
Insurance	3,688	4,183
Publicity	5,308	1,120
Equipment rental/leasing	245	0
Depreciation of equipment	290	198
Bank charges	2,023	1,767
Software & IT support	3,595	8,548
	<u>77,433</u>	<u>61,253</u>

The average number of employees during the year was 1.

There are no employees who received total employee benefits of more than £60,000.

	2024	2023
<b>6 Charitable activities</b>		
Journal costs	25,000	24,578
Newsletter costs	12,886	13,673
Cornucopia costs	2,999	2,734
Booklet costs	1,920	1,328
Seed distribution expenses	8,649	8,891
AGM/ALD expenses	4,992	10,294
Conservation	1,407	1,510
Group support	4,023	4,165
Shows & Events	504	648
Website	7,161	3,148
	<u>69,541</u>	<u>70,969</u>
<b>7 Governance costs</b>		
Trustees' meetings	1,969	1,785
Chair's expenses	753	1,347
Independent examination	1,000	965
	<u>3,722</u>	<u>4,097</u>
<b>Other resources expended -</b>		
<b>8 unrestricted</b>		
CIO project	15,207	-
Communications Strategy	15,017	34,426
Sundry expenses	613	105
	<u>30,837</u>	<u>34,531</u>
<b>Other resources expended -</b>		
<b>9 designated</b>		
Bursaries awarded	22,398	28,458
Photo competition prizes	300	300
	<u>22,698</u>	<u>28,758</u>
<b>10 Trustees</b>		
None of the Trustees (or any persons connected with them) received any remuneration during the year but eight of them were reimbursed a total of £1,362 for travelling expenses (2023 £1,265).		

**11 Tangible fixed assets**

	<b>Office Equipment</b>	<b>Computers</b>	<b>Total</b>
Cost b/f	8,282	11,964	20,246
Additions	659	0	659
Cost c/f	<u>8,941</u>	<u>11,964</u>	<u>20,905</u>
Depreciation b/f	7,124	11,964	19,088
Charge for the year	290	0	290
Depreciation c/f	<u>7,414</u>	<u>11,964</u>	<u>19,378</u>
Net book value 31.12.24	<u>1,527</u>	<u>0</u>	<u>1,527</u>
Net book value 31.12.23	<u>1,158</u>	<u>0</u>	<u>1,158</u>

**12 Investments**

		<b>2024</b>	<b>2023</b>
Skipton Building Society	1 yr bond	75,641	71,868
St James Place	Equities	0	95,791
CCLA COIF Charities Global Equity Income Fund		154,720	128,676
		<u>230,361</u>	<u>314,147</u>

Investment income during the year was made up of:

Interest (unrestricted, general)	7,219
Interest (unrestricted, designated)	<u>3,628</u>
	<u>10,847</u>

**13 Debtors**

	<b>2024</b>	<b>2023</b>
Prepayments and accrued income	8,495	8,977
Other debtors	3,974	722
	<u>12,469</u>	<u>9,699</u>

**14 Creditors**

	<b>2024</b>	<b>2023</b>
VAT	(984)	(387)
Trade creditors	1,706	2,282
Other creditors	2,123	1,725
Seed (& subs in 2023) in advance	7,498	25,234
	<u>10,342</u>	<u>28,854</u>

15	<b>Reserves</b>	<b>01.01.24 B/F</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains</b>	<b>31.12.24 C/F</b>
	<b>Fund Movements</b>					
	Unrestricted general	330,277	136,145	181,532	12,667	297,556
	Unrestricted designated	165,994	3,628	22,698	6,366	153,290
		<u>496,271</u>	<u>139,773</u>	<u>199,408</u>	<u>19,033</u>	<u>450,847</u>

The unrestricted designated fund relates to the Society's Bursary and Project Support Fund. This fund arose as a generous legacy from the estate of Mr Kenneth Black who was a gardener with Enfield Council in North London.

The trustees decided that this fund should not be used for the administration of the Society but that it should be invested and the interest used to support special projects. There are two types of Bursary: one for college or university students and one for people in horticultural employment.

Funding may be awarded to projects of any sort which fit within the charitable objects of the Society and may be made to individuals or groups. More information is available on the Society's web site <http://www.hardy-plant.org.uk/> and applications are made via the Bursary co-ordinator.

<b>Reserves are represented by:</b>	<b>Unrestricted General</b>	<b>Unrestricted Designated</b>	<b>Total</b>
Fixed assets	1,527	-	1,527
Current assets	306,519	153,290	459,809
Current liabilities	<u>(10,489)</u>	<u>-</u>	<u>(10,489)</u>
	<u>297,557</u>	<u>153,290</u>	<u>450,847</u>



## Independent Examiner's Report to the Trustees of Hardy Plant Society

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 16.

### 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 Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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01 May 2025