



Sir  
Harold Hillier  
Gardens

**Annual Report**  
**1 April 2024 to 31 March 2025**



# Administrative Information

## Reference and administrative details:

The Sir Harold Hillier Gardens and Arboretum,  
Jermyns Lane,  
Ampfield,  
Romsey,  
Hampshire.  
SO51 0QA

Tel: 01794 368787

## Legal and administrative information:

The Sir Harold Hillier Gardens and Arboretum is a Registered Charity  
(Reg. No 274737)

### Sole trustee:

Hampshire County Council

### Registered Address:

Director of Universal Services,  
Hampshire County Council,  
The Castle,  
Castle Avenue,  
Winchester,  
Hampshire. SO23 8UJ

### Auditor:

Compass Accountants  
Venture House,  
The Tanneries,  
East Street,  
Titchfield,  
Hampshire. PO14 4AR

### Solicitor:

Hampshire Legal Services,  
Hampshire County Council,  
The Castle,  
Winchester,  
Hampshire. SO23 8UJ

### Banker:

National Westminster Bank  
105 High Street  
Winchester  
Hampshire

### For externally raised development funds:

CAF Bank Ltd,  
25 Kings Hill Ave,  
Kings Hill,  
West Malling,  
Kent. ME19 4JQ

Day-to-day responsibility for the Gardens is delegated by the sole trustee to the Director of Universal Services and the Director of the Sir Harold Hillier Gardens.

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## Report of the trustees for the year ending 31 March 2025

# Report of the trustees for the year ending 31 March 2025

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The trustees present their annual report and financial statements of the charity for the year ending 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and the Charities Act 2011 and 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 1 January 2019).

## Objectives and Public Benefit

The object of the charity is to provide for the public benefit an Arboretum and Botanic Garden known as the 'Sir Harold Hillier Gardens' as a public facility to be enjoyed by people of all ages and, in particular but not exclusively, as a means to promote:

1. *the conservation, protection, and improvement of the collection of plant species and cultivars of the temperate world for the public benefit by the cultivation and maintenance of such plants.*
2. *the education of the public about the cultivation, preservation, propagation and conservation of such plants and their impact upon biodiversity and the conservation of the physical and natural environment.*

When reviewing the objectives and planning the activities and future development of the Sir Harold Hillier Gardens (SHHG), the trustees have had due regard to the Charity Commission's guidance on public benefit.

SHHG levies an entry charge, which, together with commercial activities (income from shop, concessions, catering, events and the hire of meeting rooms), donations and the support of the sole trustee allows the charity to carry out its charitable aims. Day entry prices are discounted for senior citizens, job seekers, service men and women, full time students and disabled visitors. The Gardens has an entry charge for children, although entry is free for children attending with an adult member. A carer accompanying a disabled visitor is admitted without charge. The SHHG's Education Programme caters for over 15,000 annual users, most of these are primary and secondary school groups, visiting for a full educational day guided by the Gardens' education staff and volunteers. The Gardens also caters for pre-school and home educated pupils.



# Report of the trustees for the year ending 31 March 2025

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## Objectives and Public Benefit (continued)

Educating all our visitors and users, especially the young, about the value of the plant collection and biodiversity is one of the most important aspects of our charitable work. SHHG contributes to the training of the next generation of professional horticulturists by offering Student Bursaries, work experience and placements, allowing the student to put the college acquired knowledge into practice and learn many of the practical skills required to look after such an outstanding plant collection.

The SHHG continues to conserve and educate by growing over 12,500 diverse types of plants, including over 250 rare taxa, over 600 champion trees (the largest number recorded in a single garden in the British Isles) and maintains 14 National Collections of plants, the largest number of any single UK plant collection. The Gardens also distribute plant material to other botanic gardens and plant collections and facilitates the use of its plant collection for scientific study in the UK and abroad.

The Gardens maintain an herbarium collection, which is almost exclusively maintained by volunteers. This represents a permanent record of the plant collection. A database of both the living and herbarium collection is available to the public and any interested party via the Gardens' website. The herbarium currently holds over 8,500 specimens and is considered to be one of the most significant collections in the country. Work has commenced to digitalise the collection for future reference and wider distribution.

## Achievements and Performance 2024/25

The benefits of the Trust's work are the conservation of the Gardens' existing collection whilst continuing to develop the site to include new taxa and make the collection more accessible to visitors, making the collection accessible to researchers around the world through collaborations on site or online through digital cataloguing, increasing awareness of the natural world by attracting and engaging with greater numbers of visitors alongside running more formal educational programmes suitable for all age groups. The trustees are pleased that the achievements and performance of the Trust, as set out below, demonstrate great progress in pursuing its charitable objectives.

# Report of the trustees for the year ending 31 March 2025

## Operational and Horticultural Developments

Together with national and international challenges, one of the greatest issues for the Gardens during 2024/25 has been the impact again of severe weather, most notably high winds. During the period April 1<sup>st</sup>, 2024, to March 31<sup>st</sup>, 2025, the Gardens closed to the public on ten occasions, mainly due to notable named storms. Such closure has a significant financial, operational and botanical impact. Over recent years, closure has become more frequent and is believed to be an outcome of a changing climate, though some closures are related to both planned and unplanned power outages. The Gardens will continue to carefully monitor weather patterns and how to mitigate against the losses associated with Garden closure. 2024/25 also witnessed some of the wettest seasons on record, which impacted visitor numbers as well as affecting the collection.

On a positive note, the period April 2024 – March 2025 has witnessed continued success across departments, especially in relation to events, (exhibitions, talks, tours, Gurkha Day, summer concerts), volunteering, educational and horticultural achievements and accolades. Footfall and Membership have remained solid, with Membership figures averaging at 24,500pa.

## 1. Light Up the Gardens

Despite being the victim of major cable theft a few days before opening, with equipment worth £100,000 being stolen and damage to the Gardens' gates and golf buggy, and facing one of the wettest and stormiest of Christmas periods with days of closure, the Light Trail achieved great success with around 70,000 visitors enjoying the experience. Light Up are to be highly commended for working around the clock to ensure that the event opened on time for visitors and for managing the subsequent inclement weather. As well as the main visitor attraction of the Christmas Trail, Light Up worked on an engagement programme with local schools in which winning artwork was projected onto large Christmas Baubles and a prize of £1000 was awarded towards equipment for the school's art department. It is fair to say that this year's trail was a great strain for the Gardens and Light Up Trails, yet it provided many happy memories for thousands of visitors and has spurred on both parties to ensure that the trail in 2025 will be a great success. The devastating theft has also resulted in a review of the Gardens' Security Strategy, together with the Gardens' Extreme Weather Policy to ensure that essential Health & Safety requirements can work in parallel with commercial necessities in a more comprehensive and sustainable fashion.

On a positive note, at the Tourism Southeast Beautiful South Tourism Awards Ceremony in December 2024, 'Light Up Sir Harold Hillier Gardens' won a Gold Award in the Tourism Event/Festival of the Year Category 2023. The award is a testament to the hard work and creative vision of all involved, in providing the people of Hampshire with a magical Christmas experience.

# Report of the trustees for the year ending 31 March 2025

## Operational and Horticultural Developments (continued)

### 2. Catering

As of the 15<sup>th</sup> January 2024, catering provision at the Gardens transferred from HCC's catering arm, HC3S, to SHHG. Both teams worked hard to ensure business continuity, though detailed work was required to fully integrate the catering department. This work which began in the spring of 2024, continued for the next year and in some areas is still on-going. At the time of the catering transfer, the Gardens was undergoing a Structure Review, but due to timing, this could not include the structure of the catering team. It was acknowledged in the Spring of 2024, that this would be a necessary and vital undertaking, together with a review of the catering offer, pricing structure and operational delivery across the two outlets, the Courtyard Café and the Garden Restaurant. For the most part, the Courtyard Café achieves a balanced position, with a consistent structure and offer. The Garden Restaurant is subject to more volatility, operating as a restaurant and as a venue for events and personal engagements. Both outlets are dependent on high-levels of footfall and customer engagement and are impacted by Garden closure due to extreme weather, power-outages and other wider, unforeseen events, including a reduction in conference bookings. Much work is needed during 2025/26 to realign the structure, offer and delivery of catering to ensure its viability moving forwards. During the summer/autumn of 2025/spring of 2026 the Gardens will be working with HCC to determine the future direction and profitability of catering on-site.

It is important to note both the benefits and risks associated with this transfer on the Gardens' structure, staff structure, income and expenditure and Reserves Policy.

### 3. Structure Review

After detailed work with colleagues from HR, Finance and the Transformation Team of Hampshire County Council, the formal consultation phase of the Structure Review of the Gardens commenced with an all-staff briefing on the 16th of January 2024. The outcome of the review was known by March 2024, with recruitment due to commence late Spring/Summer of 2024. By Autumn 2024, the Gardens had successfully recruited the posts of Business Manager, Facilities Manager, Digital Marketing Officer and Visitor Services and Administration Manager, four key roles needed for operational and financial success together with Business Continuity.

### 4. Memberships, Bookings and EPOS system

This project has suffered yet further delays due to complexities with linking to other HCC systems and expectations of ECR who were awarded the contract. It is now due for implementation in 2026. This system is a critical component to the Gardens' plans to develop the membership offer, and to underpin associated marketing activities. The delay is having a detrimental effect on the Gardens' ability to capture and analyze data, together with a more efficient experience for visitors and Members. Despite original intentions, the system cannot integrate with the catering offer, so the Orbis EPOS system will remain and will function in tandem with ECR. Whilst waiting for the system to launch, staff have been working hard to ensure customer and membership satisfaction.



# Report of the trustees for the year ending 31 March 2025

## Operational and Horticultural Developments (continued)

### 5. Conservation project

The Gardens received six Wollemi pine trees via Forestry England Bedgebury National Pinetum, together with eight other botanic gardens across the UK and Ireland. These fascinating trees, classified as critically endangered, were thought to have been extinct for at least 70 million years until 100 trees were discovered in a remote Australian gorge in 1994 by David Noble. The aim of this international conservation project with Australian partners, the Royal Botanic Gardens and Domain Trust, and Botanic Gardens Conservation International is to establish a genetically diverse 'meta collection' of Wollemi pines across the world and represents the wild diversity of the population. The six different genotypes will provide insurance against a loss of diversity allowing the Gardens to study their climate resilience in the years ahead for one of the world's most endangered species.

In conjunction with the Royal Horticultural Society, and part-funded by the RHS, the Gardens is participating in an internationally significant trial of Mahonia Plants. The trial is of a 3 to 5-year duration. A report will be submitted in spring of 2026. Trials of this magnitude are important for the Gardens' reputation, together with the collaborative/funding opportunities that it affords. The previous Hypericum Trial, in association with the RHS, has been heralded as a trial of global significance. For both trials, the Gardens' Curator, David Jewell, must be commended for his dedication.

### 6. Britain in Bloom

This year the Gardens was awarded a Gold Award from South and Southeast Britain in Bloom, Heritage and Gardens, for the eleventh year in a row. This is a testament to the unstinting work of the entire team of staff, volunteers and supporters who strive for excellence across site.

### 7. Education

The Education Department continues to regain strength with attendee numbers reaching near pre-Covid levels. Summer and Autumn workshops and trails also proved popular with families, together with pre-school and home educational groups. The Education Team continue to work on projects with the University of Southampton and play a key role in the Gardens' Wildlife Strategy.

### 8. Propagation Unit

The Gardens continued to plan for the development of the Propagation Unit for both immediate and long-term benefit, especially in relation to the impact of a changing climate on the collection. This work is made possible due to a grant, awarded from Hampshire County Council, together with investment from the Gardens' Development Fund. It is anticipated that the Propagation unit will be fully operational by late 2025.

# Report of the trustees for the year ending 31 March 2025

## The Plant Collection

Despite the on-going challenging weather, the Gardens' collection maintains its status as one of the most important collections of 'Plants Hardy' in Europe, arguably in the World. In relation to a changing climate, the Gardens' 'Collections Strategy' was revised by the Curator and Gardens' Panel during 2024, to reflect the pressures, and advantages of more volatile weather patterns. The strategy acknowledges accessions as well as deaccessioning where appropriate. Sections of the collection have been under great strain over recent years with prolonged rain, warmer and stormier winters and high summer temperatures/draught conditions. The proposed propagation unit will greatly assist in conserving and preserving the collection, yet it is acknowledged that the nature of the collection will continue to adapt and reflect growing conditions moving forwards.

The Gardens collection has over 32,000 plants, 12,500 taxa, 14 National Collections, over 600 Champion Trees as recorded by the Tree Register of the British Isles, more than any other collection in the country.

The Gardens' Herbarium is of national significance, and the Herbarium volunteers have continued to add specimens to the collection, with the total being around 8,500. Specimens continue to be photographed, allowing the Gardens to make images easily available to researchers and botanists worldwide. The Herbarium will celebrate its 30th Anniversary in November 2025.

The Gardens is a sanctuary and haven for wildlife and a site of specific interest, especially in relation to Butterflies. Each year the Gardens participates in a Butterfly Transect, the results of which are deeply significant, not only for the health of the UK's Butterfly population, but indicative of the importance of the diversity of the collection on a variety of wildlife. Other surveys include, wildflowers, fungi, birds, bats, bugs, dragonflies, hedgehogs, worms, pondlife and reptiles. The Gardens provides ideal conditions for many species to survive and thrive and provided important data locally, nationally and internationally.





# Report of the trustees for the year ending 31 March 2025

## Collaboration and Support of External Science and Research Projects

Besides continuing to grow and conserve one of the most diverse collection of plants, the Gardens continues to support other projects and institutions with its plant collection, such as Ghent Botanic Gardens and University in Belgium, the Royal Botanic Gardens, Kew, Royal Horticultural Society, Wisley, BGCI and Butterfly Conservation, Hampshire and Isle of Wight Branch, Plant Heritage, Westonbirt,, International Dendrology Society, Mediterranean Society, The American Oak Society, RHS Rhododendron & Camelia Society, University of Southampton, Royal Forestry Society, Hillier-Lancaster Group, amongst other national and international organisations and institutions.



## Education

The SHHG aims to share knowledge and promote a greater awareness of the fundamental importance of the natural world to all its visitors. An active and tailor-made education programme engages with visitors to the SHHG, whatever their age and level of knowledge, providing lively interpretation of the Collection through teaching programmes, tours and hands-on workshops. The diverse collection of plants provides the Education Service with a unique and inspirational outdoor classroom space reinforced by the purpose-built educational facilities in the Visitor Centre and the Children's Education Garden. This garden continues to evolve with the help of the educational team and volunteers.

Usually, the Education Service welcomes around 15,000 users for formal education activities in the SHHG from the Foundation Stage, Primary, Secondary and Tertiary years to some adult classes. The department also engages with the University of Southampton, most notably with Occupational Health Students who assist the Gardens with its Accessibility Strategy.

The informal learning activities and family events are popular with young children who particularly enjoy the seasonal craft workshops and family trails. The instillation of the 'Sound Garden' in the Education Garden has proved very popular with school children and the general-public alike.

# Report of the trustees for the year ending 31 March 2025

	2020/21*	2021/22	2022/23	2023/24	2024/25
Day Entry	19,257	31,195	30,558	22,681	19,942
Groups	35	638	1,482	1,877	1,852
Children	7,958	18,070	44,196	42,114	37,332
Members	141,785	153,556	161,530	167,688	166,690
Education	913	8,996	15,860	14,701	14,449
Events	29	3,836	45,234	73,902	74,257
Total	169,977	216,291	298,860	322,963	314,522

\*Please note that due to challenges recording diverse types of visitors during the pandemic reopening in 2020/21 the split by types of visitors is not completely accurate.

This year visitor numbers have continued to grow, largely due to a positive Events Programme throughout the year, together with the expansion of the Christmas Light Trail. More than 70,000 visitors attended the trail. Day-entry and group visitor numbers again remain lower than that of pre-pandemic figures, but Membership has remained solid across the year, and accounts for the majority of footfall.

## Private and Corporate Functions held at the Gardens

During 2024/25 conferences have been affected by the restructure and financial pressures of HCC, which has resulted in a withdrawal of use of the Gardens as a conference facility. Although funding remained in place until March 31st of 2025, the Gardens also suffered a reduction in catering income and other allied services in relation to conferencing. The intention for 2025/26 is to develop an independent client base for conferences with the development of a Digital Conferencing Brochure and Social Media Marketing Strategy to promote the Gardens and its facilities.

Private hires continued to develop, and It is hoped that numbers will continue to grow, especially in relation to private functions, bookable events and conferences during 2025/26.



# Report of the trustees for the year ending 31 March 2025

## Volunteers

The Sir Harold Hillier Gardens operates, and benefits from, a highly successful and rewarding Volunteer Scheme. Over 200 adult volunteers of all ages and backgrounds provide invaluable help across most departments, including working with the Plant Collection, Education Service, Events Team and Visitor Services Team. Primary duties include:

- Upkeep and development of the Gardens under the supervision of staff.
- Supporting the development and expansion of the herbarium
- Photography
- Tree measuring
- Labelling
- Administrative support
- Propagation unit
- Education
- Meeting and greeting the visitors and giving them additional information.
- Buggy Driving
- 'Sparkle Team' who keep the Gardens clean and tidy
- 'Pop-Up Shop' - making craft goods for sale.
- Supporting promoting the Gardens at shows and acting as Ambassadors for SHHG.



# Report of the trustees for the year ending 31 March 2025

Participants volunteer on a regular part-time, weekly, or monthly basis and are encouraged to become fully involved in the Gardens' community. Training is available with the opportunity to learn horticultural techniques and attend a variety of workshops and talks. In return, staff benefit from the experience and expertise, loyalty and dedication that such a wide variety of volunteers bring to the Gardens.

Volunteers greatly assist with the Gardens' development and growth and from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, **178** volunteers recorded **15,331** hours. This is a 12.74% increase compared to the same period in 2023/24, when volunteers recorded 13,598 hours. For the year 2025/26, the Gardens is hoping to reach 16,000 hours. The annual target is 12,500 hours.

The hours and hard work recorded is a significant and greatly appreciated contribution, that enables the Gardens to achieve so much more than without volunteer support. The Sir Harold Hillier Gardens is indebted to the many volunteers who have enabled the Gardens to flourish over the years.

The Garden wishes to further develop its volunteering programme, to learn from other comparative organisations, and to continue to strengthen the mutual benefits of the scheme. The impact of volunteering cannot be underestimated in relation to the physical, social and mental wellbeing derived from spending time in nature. The Gardens is proud to be a 'Volunteering Organisation', offering opportunities of participation to the wider community. During 2024/25 an independent, external assessment by HCC of the Gardens' Volunteering Programme found it to be extremely well-managed, thanks to the hard work of the Volunteer Coordinator, in conjunction with the support from HCC's Countryside Services.





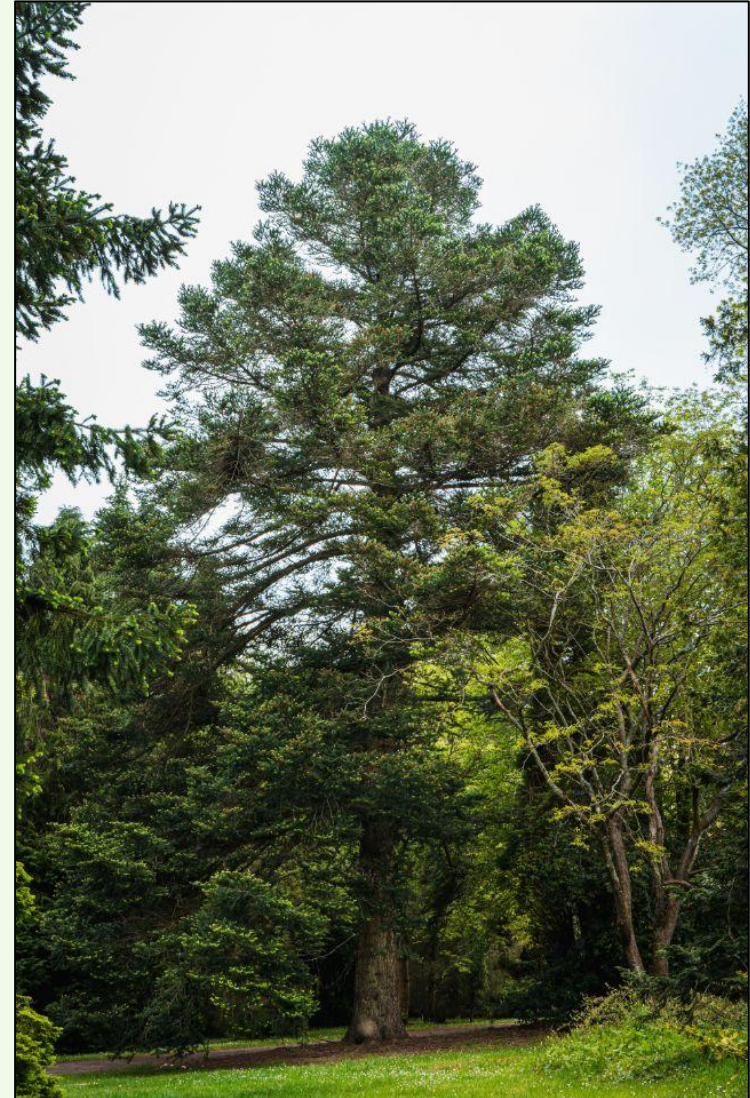
# Report of the trustees for the year ending 31 March 2025

## Student Programme

During 2024/25, four local students attended the Student Programme. The Academic Year straddles over the course of two Financial years, with students joining in September 2024 to the following August. 2025. There were two students per academic year.

The programme affords a solid grounding in horticulture and is often the catalyst for successful careers for participants both in the UK and around the world. Highlights of the Academic Year include participation in BBC Gardeners World Beaulieu Spring Fayre; the Royal Horticultural Society's Gardeners' Fayre at Hampton Court. and working on the Gardens' entry in Britain in Bloom. The programme also includes visits to comparative gardens and sites of horticultural interest.

The Student Programme would not be possible without the generous support of Trusts and Foundations, most notable the Elizabeth Creek Trust, Stanley Smith Trust and invaluable support through Individual Giving.



# Report of the trustees for the year ending 31 March 2025

**Donations and Bursaries** - The Gardens rely upon an increasing range of organisations and individuals to carry out its programmes and developments. The development of the Gardens in the past decade would not have been possible without the generosity of the following:

The Geoff and Fiona Squire Foundation	Mr Hady Wakefield
The Veolia Environmental Foundation	The Linbury Trust
The Equitable Charitable Trust	The Hillier Family
The Henry Smith Charity	The Monument Trust
Sir Jeremiah Coleman Trust	Mrs Jenny Grundy
Mr Christopher Palmer-Tomkinson	Taylors Bulbs
The G M Morrison Charitable Trust	Help the Aged
The Ernest Cook Trust	The HDH Wills 1965 Charitable Trust
Aiming High for Disabled Children	Veolia Pro Grow
Romsey Arts Festival	Hillier Nursery Ltd.
Hampshire County Council Landscape Team	Hampshire County Council Ecology Team
RHS Suzan Pearson Bursary	Historic and Botanic Garden Bursary Scheme
Graham High Group	Dulverton Trust
Elvetham Trust	Hampshire Gardens Trust
Rupert Nabarro	Elizabeth Creak Charitable Trust
The Finnis Scott Trust	Test Valley Borough Council
The Stanley Smith (UK) Horticultural Trust	Mr Giles Coode-Adams
Mr Victor Bryant	Mr & Mrs Bernays
Mr Andrew Spokes	Mrs Rita Ring
The Julia and Hans Rausing Trust	



# Report of the trustees for the year ending 31 March 2025

## Key outcomes for the year

Outcome	2020/21	2021/22	2022/23	2023/24	2024/25
Admissions and secondary income <sup>1</sup>	£2,323,758 (+39.9%)	£1,596,374 (-31.1%)	£1,803,185 (+13%)	£2,344,212 (+30%)	£3,388,139 (+54.1%)
Operating costs <sup>2</sup>	£1,684,558 (+12.7%)	£1,655,000 (-1.8%)	£1,908,325 (+15.3%)	£2,337,645 (+22.5%)	£3,734,919 (+68.6%)
Total annual visitor numbers	169,977 visits (-30.4%)	216,291 visits (27.2%)	298,860 visits (38.2%)	322,963 visits (8.1%)	314,522 visits (-2.6%)
Membership numbers	Est. 24,861 (+4.1%)	Est. 26,159 (+5.2%)	Est. 25,706 (1.7%)	Est. 25,472 (0.9%)	Est. 24,932 (-2.1%)
Retail income	£113,225 (-6.9%)	£123,057 (8.7%)	£137,258 (11.5%)	£145,460 (6%)	£141,087 (-3.0%)
Catering surplus <sup>3</sup>	n/a	n/a	n/a	n/a	n/a
Corporate & private hire income	£0	£10,951	£100,939 (821.7%)	£101,810 (1%)	£111,929 (9.9%)
Events and exhibition income	£0	£85,741	£98,993 (15.5%)	£121,828 (23.1%)	£112,100 (-8%)
Education, schools & events	£21,440 (-82.3%)	£58,533 (173%)	£86,508 (47.8%)	£99,730 (15.3%)	£95,261 (-4.5%)

### Notes:

1. secondary income refers to all other unrestricted income received during the year, excluding the budgeted contribution received from Hampshire County Council and any gains resulting from the sale of fixed assets.

2. excludes capital charges such as depreciation and impairments and Local Authority managed repair & maintenance and governance.

3. In 2021/22 to 2023/24 the cost of catering exceeded the income generated.

# Report of the trustees for the year ending 31 March 2025

## Plans for the Future

The Gardens plan to develop in 2024/25 a new Propagation Unit for both immediate and long-term benefit. The Unit will enable the Gardens to propagate and grow a wide range of plant material for conservation and heritage purposes as well as providing the gardens with improved biosecurity as it faces a rising tide of pest and diseases.

Elements of the Propagation Nursery Unit will comprise:

- Green House unit.
- Workstation / Storage unit.
- Relocated shade hall and shade tunnel units.
- Outside standing beds with no cover.
- Tree line with drip irrigation.
- Environmental Control System

It is anticipated that work will commence during spring/summer of 2025, with a completion date of autumn 2025



*NoFit State Circus, August 2025*

# Report of the trustees for the year ending 31 March 2025

## Structure, governance, and management

Sir Harold Hillier Gardens and Arboretum (SHHG) were left by Sir Harold under the sole trusteeship of Hampshire County Council during 1977 and were registered as a charity on 12 January 1978 (number 274737). The County Council's Leader and Executive Member for Hampshire 2050 and Corporate Services, Councillor Nick Adams-King (from May 2024) is responsible for approving the strategic decision-making for the Trust. During the period of this report the County Council's Leader and Executive Member for Hampshire 2050 and Corporate Services was Cllr Rob Humby (until May 2024). The Leader delegates day-to-day responsibility for the Gardens to the Director of Universal Services, Patrick Blogg and the Director of the SHHG, Clare Goddard.

The Trust is governed by the Arboretum Trust Board (acting as the Executive) which comprises the Leader, the Chairman of the Advisory Committee and Director of Universal Services. The Trust Board and the SHHG are supported by an eminent group of advisers mostly with interest and expertise in the field of horticulture, gardens, plant collections and the charitable sector. All support the SHHG with their time and expertise, providing valuable guidance and advice.



AbbaMagic Uk, Picnic Concert August 2025



# Report of the trustees for the year ending 31 March 2025

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Membership of the Advisory Committee as in March 2025:

- Professor Monique Simmonds, Chairman
- County Councillor Cllr Nick Adams-King (until May 2024)
- Mr Roy Lancaster CBE, VMH
- Mr Martin Hillier (nominated by Hillier Nurseries Ltd)
- Mr Edward Wake (Chair of the Hampshire Gardens' Trust)
- Mr Giles Coode-Adams OBE, VMH, DL
- Dr Carys Hughes (University of Southampton (until May 2024)
- Dr Jessica Spurrell (University of Southampton (from May 2024)
- County Councillor Cllr Kirsty North
- Cllr Steven Broomfield (from May 2024)
- Mr Chris Carter
- Mr Andrew Smith (nominated by the Forestry Commission)
- Ms Jo Heath, Assistant Director of Recreation, Information and Business Services for Universal Services, Hampshire County Council.

The Advisory Committee is supported by a specialist Gardens Panel, comprising:

- Mr Chris Carter (Chair until February 2024)
- Mr Martin Hillier
- Mr Chris Bird
- Mr Chris Sanders
- Mr Will Parker
- Ms Rosie Yeomans (Chair as of February 2024)
- Ms Penny Jones

## **President**

Her Majesty The Queen

# Report of the trustees for the year ending 31 March 2025

## Patrons

**President: Her Majesty The Queen.** The Gardens is indebted to Her Majesty The Queen for her on-going support, interest and encouragement.

**Roy Lancaster VMH, CBE:** Former Curator of the Gardens, Roy Lancaster has been an ardent supporter and Patron of the Gardens for many years.

The sole trustee, Hampshire County Council, has provided a significant level of financial support to the SHHG since 1977. This enabled the size of the Garden to increase to 180 acres and included the completion of a range of capital projects. This has also enabled the potential of the collection to be maximised for education, recreation, and conservation purposes. What started as a private plant collection with a few hundred visitors has been made accessible to a wide range of visitors from all over the world.

Today it provides an excellent facility which normally attracts around 350,000 annual visitors, usually including over 15,000 formal and family educational visits. The SHHG and plant collection has also grown, now boasting some 42,000 plants of over 12,500 taxa and 14 national plant collections set in a complementary mixture of formal and informal landscapes and feature gardens such as one of Europe's largest winter gardens. The significance of the collection is recognised by a Grade II listing in English Heritage's Register of Parks and Gardens of Special Historic Interest.



Chris Jackson/Getty Images ©

# Report of the trustees for the year ending 31 March 2025

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## Related parties and co-operation with other organisations

The County Council, as sole trustee, is a key related party to SHHG and is responsible for the control, administration, and financial management of the SHHG. As a Local Authority, the County Council has in place control frameworks for risk management, internal control and governance, the adequacy and effectiveness of which are subject to annual evaluation by both external and internal audit. As the sole trustee, the County Council allows SHHG to benefit from the use of these control frameworks, including the use of support services including internal audit, banking, financial reporting, and employment practice advice, for which an annual charge is made, details of which can be found in note 8.

Through the Gardens' pursuit of achieving its charitable objective of “*the conservation, protection and improvement of the collection of plant species and cultivars of the temperate world for the public benefit by the cultivation and maintenance of such plants*”, SHHG supports other projects and institutions with access to its plant collection and knowledge.



# Report of the trustees for the year ending 31 March 2025

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## Pay policy for senior staff

All staff are employed by Hampshire County Council on behalf of the Trust and therefore they follow all terms and conditions and policies as set by Hampshire County Council.

As employees of Hampshire County Council, staff salary levels are set in accordance with the Employment in Hampshire County Council (EHCC) 2007 Agreement. There are 11 pay grades within the EHCC pay framework, with roles matched to the appropriate grade following an evaluation using the Hay methodology.

The Trust considers the key management personnel to be the trustees, and the Director of the Gardens and details of the employment benefits and expenses paid are disclosed in note 5 to the accounts.

## Risk management

SHHG understands risk management as an essential part of the business, in its delivery of a unique botanical plant collection, outstanding gardens and arboretum with core educational and conservation activities as well as its supporting function to include conference and hire facilities.

An established risk management policy is in place, in support of which:

- the main risks which present opportunities or hazards to meeting the SHHG objectives are identified and assessed annually
- an up-to-date risk management plan is maintained and regularly reviewed
- appropriate control arrangements are established to mitigate risks.

The SHHG Internal Management Team, chaired by the Director:

- monitor risk management arrangements to ensure appropriate risk control and implementation
- satisfy itself that risks are being actively managed, and that appropriate controls are in place and working effectively, taking external influences into account
- review annually the approach to risk management and approve changes where necessary to key elements of its processes and procedures.
- Trustees of larger charities are required to publish their assessment of the risks the charity faces and how they are managing them in their annual report.

# Report of the trustees for the year ending 31 March 2025

## Risk management (continued)

### Financial risks

The charity is exposed to two categories of financial risks:

- external risks that will impact the Gardens if they occur (e.g. national and local economic factors, climate change)
- risks related to internal management of the Gardens and the successful delivery of its objectives (e.g. operating model decisions, the implementation of the business plan).

The assessment and mitigation of financial risks is considered alongside the Medium-Term Financial Plan and the Reserves Policy in a co-ordinated approach to strategic and financial planning.

In the event of any risk arising, and in the absence of any external financial support, the impact will be offset initially out of any annual surplus, then from any development funds and/or the reserve fund, limited by any restrictions on the use of funds and/or contractual commitments against funds not yet spent. Any combination of the below scenarios would draw more heavily on those sources.

Risk		Mitigation
E1	Economic recession impacting income and funding	Reserves policy, marketing strategy and plan for income growth, robust financial management
E2	A period of high inflation resulting in cost pressures that cannot be matched with increased income	Robust financial management, ongoing efforts to deliver efficiencies, vacancy management, temporary reduction in focus of expenditure
E3	A reduction in support from Hampshire County Council	Reserves policy and income growth strategy; regular forward planning with Hampshire County Council
E4	A long period of closure resulting from an external shock	Potential external support (e.g. as received during covid closures), reserves policy; memberships smooth income as not as variable as day visits
E5	The impact of storms/ floods/ disease/ extreme heat	Reserves policy, regular review of changes and development of appropriate mitigations
I1	Unsuccessful integration and delivery of catering provision	Business plan for catering provision, robust financial management, promotional activity to encourage take-up
I2	Unsuccessful implementation of action plan to deliver income growth	Marketing strategy to promote the Gardens and the benefits to members/visitors/corporate users, engagement with users, pricing strategy, understanding customers
I4	Inadequate funding set aside to meet asset repair and replacement	Asset management plan, assessment of likely expenditure, ongoing monitoring of asset condition and requirements; potential for external funding

# Report of the trustees for the year ending 31 March 2025

## Risk management (continued)

### Non-Financial risks

The charity is also exposed to non-financial risks which include the following:

Risk		Mitigation
N1	Climate Change impact on operations, the built and natural environment	Losses to the collection are minimised through strategic propagation programmes. Repairs to damage to the built environment are typically funded via the Gardens' reserves, a plan is in place to grow these reserves over the next 5 years to ensure funding is available.
N2	Reduction in number of volunteers reduces the level and reach of the work the Gardens can undertake.	The Gardens' volunteer coordinator runs annual recruitment drives to attract new volunteers. Existing volunteers are invited to many informal activities at the Gardens to increase retention rates.
N3	Reputational damage caused by losses to the collection.	Reputational damage, like losses to the collection, are minimised through the strategic propagation programme. Where required, PR activities will be sought from the County Council's specialist PR colleagues.
N4	Major accident or incident resulting in the Gardens' temporary closure	Very low risk; policies and procedures in place that seek to ensure the health and safety of all people on site, both visitors and staff; appropriate staff are fully trained to manage unexpected incidents, accidents and health-related emergencies.



# Report of the trustees for the year ending 31 March 2025

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## Treasury management

SHHG operates under the Treasury Management Policy approved by its sole trustee, Hampshire County Council. That policy adheres to the principles of best practice including the adoption of the Treasury Management in the Public Services: Code of Practice produced by the Chartered Institute of Public Finance and Accountancy (CIPFA).

In accordance with Section 5 of the Code, SHHG maintains, as the cornerstones for effective treasury management:

- a treasury management policy statement stating the policies, objectives and approach to risk management of its treasury management activities
- suitable treasury management practices (TMPs), setting out the manner in which the SHHG will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.

The Trust defines its treasury management activities as:

“The management of the organisation’s investments, cash flows and banking; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

Whilst the Trust Board assumes full responsibility for the implementation and monitoring of its treasury management policies and practices, it delegates the execution and administration of treasury management decisions to the Director of Corporate Operations of Hampshire County Council, who will act in accordance with the organisation’s policy statement, CIPFA’s Standard of Professional Practice on Treasury Management and maintain TMPs covering the activities carried out for SHHG.

# Report of the trustees for the year ending 31 March 2025

## Reserves

The SHHG's reserves policy indicates the level of reserves the SHHG needs to operate effectively in accordance with its aims, needs and objectives considering potential risks and contingencies that may arise from time to time, and in the context of a separate risk management policy.

In the short term, this involves maintaining reserves at a level that enables SHHG to manage financial risk and income volatility. In the longer term, reserves help to ensure the ongoing delivery of SHHG's charitable objectives.

To establish an appropriate level of reserves the SHHG has reviewed the following factors:

- analysis of existing funds
- review of current income streams with an assessment of their level of reliability
- forecasts of income and expenditure
- an assessment of the risks facing the charity, and their impact.

As such, SHHG holds unrestricted funds in two reserves:

**General Reserve:** funds set aside which may be used at the trustees' discretion that are held principally to mitigate financial risks and income volatility (31/3/25: £160,000). The Trust Board agreed in January 2023 that the general reserve fund would be increased by £30,000 per annum to provide contingency for the financial risks outlined in the Risk Management section of this report. The level of the general reserve fund is subject to an annual review to ensure it remains at an appropriate level and the Trust Board will in January 2025 consider and update the policy as appropriate to reflect changes in risk and the impact of the decision to bring the provision of catering services in-house. It is the intention of the Trust Board to increase the balance held in the General Reserve over time to mitigate the financial risks to the charity and to do so in a sustainable way that balances a desire to increase reserves with the need to continue to invest in the Gardens and deliver the charitable objectives.

**Development Fund:** funds set aside which may be used at the trustees' discretion that are held principally for the general future development of SHHG (31/3/25: £85,311). There is no minimum or target balance agreed for the Development Fund. The Development Fund is intended to aid the longer term development of SHHG but may also be used in mitigation in meeting short term financial challenges at the discretion of the Trust Board.

Further details on reserves and the restricted funds of the SHHG are included within the Finances section that follows.

# Report of the trustees for the year ending 31 March 2025

## Fundraising Statement

Sir Harold Hillier Gardens complies with the Fundraising Regulators Code of Fundraising Practice, and the Trustees have regard to national guidance in overseeing the fundraising activities of the Charity.

During 2024/25 no complaints were received in relation to SHHG fundraising activity.

We make every effort to ensure that our fundraising activity never feels unreasonably intrusive, persistent, or pressurised. This applies to our written communications and any fundraising activity at the gardens.

We respect the wishes of supporters who do not wish to receive fundraising communications and try to limit the number of communications a supporter might receive.

## Finances

The statement of financial activities (SOFA) reports a net deficit for the year ended 31 March 2025 of £537,956.

The net deficit has increased by £417,392 compared to the deficit of £120,564 reported for the period 2023/24. This is the result of several factors affecting both income and expenditure as set out below.

### Income

Overall income has increased by £1.21m compared with the previous year. This is primarily due to the following:

- Income from Use of Gardens and Facilities increasing by £1.18m. Of which, £1.17m relates to the full year impact of the transfer of catering operations to the gardens from HCC in January 2024 (catering income 2024-25 £1.43m compared to 2023-24 £268,792).
- The Local Authority contribution towards repair and maintenance costs has increased by £27,588. This varies from year to year according to the level of work that is required and can be carried out in year.
- Income from donations increasing by £11,823.



# Report of the trustees for the year ending 31 March 2025

## Expenditure

Overall expenditure has increased by £1.540m, primarily due to the following:

- An increase of £1.381m relating to catering operations which transferred to the gardens from HCC in January 2024 (catering expenditure 2024-25 £1.708m compared to 2023-24 £327,000).
- Staffing costs (excluding the impact of the catering transfer) increasing by £122,593.
- Repairs and maintenance costs funded by the Local Authority increasing by £25,093

## Unrestricted funds

Unrestricted funds are split between the development fund and the designated reserve fund. At 31 March 2025, the total balance of unrestricted funds was £245,311.

The SOFA for the financial year ended 31 March 2025 reflects an overall decrease in unrestricted funds of £516,427. This is due to costs exceeding unrestricted income in 2024-25 by £564,710, offset by a transfer from applied contributions of £48,283. The transfer from applied contributions is the reversal of depreciation charge (£257,830) less spend on capital from unrestricted sources in the year (£209,547).

The development fund accounts for £85,311 of the total unrestricted funds and can be used at the trustees' discretion to further the charitable objectives of the Gardens.

The remaining balance of unrestricted funds of £160,000 comprises the Trust's designated reserve fund, held in line with the reverses policy. This has increased by £30,000 as outlined in the reserve strategy section

# Report of the trustees for the year ending 31 March 2025

## Restricted funds

Six restricted funds were held as at 31 March 2025, totalling £86,340. These funds can only be applied to specific purposes, as follows:

- **Hillier's expedition fund, £8,945**

The Hillier's expedition fund is used to fund botanical and horticultural expeditions and plant collection work.

- **50-year development fund, £19,928**

The 50-year development fund is to be used in line with the 50-year plan to fund major projects that continue to develop and enhance the Gardens.

- **Hillier bursary fund, £41,830**

The Hillier bursary fund is intended to fund training and development of permanent staff at the gardens that cannot be funded by the employer from core funds. The long-term intention for the fund is to accumulate sufficient capital that the interest earned can be used to fund such training. However, the achievement of the long-term aim of the fund is not intended to prevent current permanent staff benefiting and it can be accessed in the meantime to fund appropriate training and development opportunities.

- **Elizabeth Creak Trust Training Fund £15,637**

This fund represents grants received from the Elizabeth Creak Charitable Trust. These grants are retained in a restricted reserve and used to fund the training of students as these costs are incurred. Note 15b presents the grant income received in year and the expenditure incurred in year.

- **Propagation Unit Fund – nil**

The Propagation Unit Fund was used for the development and construction of a modern, comprehensive Propagation Nursery Unit, to propagate and grow a wide range of plant material for conservation, heritage and educational purposes. The reserve has now been used in full and the propagation unit was operational in July 2025.

- **Other restricted grants and donations nil**

Other restricted grants and donations reserve is used to hold restricted grants or donations which have been received for a restricted purpose and have not yet been spent. As at 31 March 2025 there was a nil balance.

# Report of the trustees for the year ending 31 March 2025

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## **Balance sheet**

The balance sheet shows the total funds of the charity at about £12.4 million. Of this total, just over £12 million represents the value of fixed assets owned by the charity, with the remainder the useable funds detailed above (£0.245m unrestricted funds plus £0.863m restricted funds).

## **Going concern consideration**

The trustees are confident that the charity is a going concern. This assessment is based on the financial forecasts for income and expenditure to March 2027 and the level of reserves. The operating environment has been challenging over recent years due to the economic climate and changes within the charity's operations to bring catering provision inhouse. Actions are being taken to address these challenges but there are risks associated with plans to increase income and reduce expenditure. Levels of income and expenditure will continue to be monitored closely, reported to the board regularly and mitigating actions taken where required.

## **Medium term position**

If the charity does not manage to meet planned levels of income and expenditure during 2026–27, there is a risk to the continued operation of the charity in the medium term. To ensure its ongoing operation over the medium to long term, the charity needs to increase the level of charity reserves, as set out in the reserves policy.



# Report of the trustees for the year ending 31 March 2025

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## Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.



# Trustees' responsibilities in relation to the financial statements

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The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustee and signed on their behalf by:

Date: 28/01/2026

Councillor Nick Adams-King

**Chairman of the Arboretum Trust Board**





## **Independent Auditor's Report to the trustee of Sir Harold Hillier Gardens**



# Independent Auditor's Report to the trustee of Sir Harold Hillier Gardens

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## Opinion

We have audited the financial statements of The Sir Harold Hillier Gardens and Arboretum (the 'charity') for the year ended 31<sup>st</sup> March 2025 which comprise the Statement of Financial Activity, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31<sup>st</sup> March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# Independent Auditor's Report to the trustee of Sir Harold Hillier Gardens

## Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements, and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 33, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Independent Auditor's Report to the trustee of Sir Harold Hillier Gardens

## Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates through discussions with management, sector research, and the application of relevant audit knowledge and experience
- We made enquiries of management around actual and potential litigation and claims

- We made enquiries of management and relevant staff, and designed our audit procedures, including reviewing financial statements disclosures and testing of supporting documentation, to assess compliance with applicable laws and regulations. We focussed on laws and regulations which could give rise to material misstatement in the financial statements including, but not limited to, the Charities Act 2011, SORP 2019, and the Financial Reporting Standard 102.
- We identified the risk of material misstatement of the financial statements due to fraud and designed audit procedures to respond to the risk. We performed audit procedures designed to address the risk of fraud arising from management override of controls, including, but not limited to, testing of journal entries and other adjustments, reviewing accounting estimates for evidence of bias, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.



# Independent Auditor's Report to the trustee of Sir Harold Hillier Gardens

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## Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Compass Accountants Limited,  
Chartered Accountants and Statutory Auditor

Venture House, The Tanneries  
East Street, Titchfield  
Hampshire, PO14 4AR

Date: 28<sup>th</sup> January 2026



# Financial Reports

# Statement of Financial Activity

		2024/25	2024/25	2024/25	2024/25	2023/24
		Unrestricted funds	Restricted funds	Endowment Funds	Total funds	Prior period total funds
	Note	£	£	£	£	£
<i>Donations and legacies:</i>						
Donations		66,073	27,500	-	93,573	81,750
Grant Income		-	-	-	-	2,666
<i>Charitable activities:</i>						
Use of Gardens and Facilities		3,093,743	4,500	-	3,098,243	1,913,301
Education		95,261	-	-	95,261	98,231
<i>Investments:</i>						
Rents		133,062	-	-	133,062	139,442
Interest - bank		-	651	-	651	648
<i>Other:</i>						
Local Authority contribution		193,772	-	-	193,772	166,184
Gain on disposal of fixed asset		-	-	-	-	-
<b>Income</b>		<b>3,581,911</b>	<b>32,651</b>	<b>-</b>	<b>3,614,562</b>	<b>2,402,222</b>
<i>Charitable activities:</i>						
Management of Gardens and facilities		4,030,857	4,500	-	4,035,357	2,504,938
Development of Gardens		-	-	-	-	0
Education		115,764	35,397	-	151,161	140,848
<b>Expenditure</b>	4	<b>4,146,621</b>	<b>39,897</b>	<b>-</b>	<b>4,186,518</b>	<b>2,645,786</b>
<i>Net gains/(losses) on investments</i>				34,000	34,000	123,000
<b>Net income/(expenditure)</b>		<b>(564,710)</b>	<b>(7,246)</b>	<b>34,000</b>	<b>(537,956)</b>	<b>(120,564)</b>
Transfer between funds		48,283	(269,520)	221,237	-	0
<i>Gains/(losses) on the revaluation of fixed assets</i>		-	-	-	-	-
<i>Actuarial gains/(losses) on defined benefit pension scheme</i>		-	-	-	-	-
<i>Other gains/(losses)</i>		-	-	-	-	-
<b>Net movement in funds</b>		<b>(516,427)</b>	<b>(276,766)</b>	<b>255,237</b>	<b>(537,956)</b>	<b>(120,564)</b>
<b>Reconciliation of funds</b>						
Balances brought forward at 1 April	15	761,738	363,106	11,837,104	12,961,948	13,238,737
<b>Funds balances carried forward at 31 March</b>		<b>245,311</b>	<b>86,340</b>	<b>12,092,341</b>	<b>12,423,992</b>	<b>12,961,948</b>

## Catering Transfer

In January 2024 the Catering operation transferred from Hampshire County Council to SHHG. Therefore, 2024-25 was the first full year where the gross cost and income of the catering operation was included in the SOFA. In 2023-24 the gross income and expenditure relating to SHHG catering for two and a half months was included in the SOFA.

The gross catering expenditure 2024-25 was £1.71m compared to £327,000 in 2023-24 (increase of £1.38m). The gross catering income 2024-25 was £1.44m compared to £269,000 in 2023-24 (increase 1.17m).

# Balance Sheet

	Note	2024/25	2023/24
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	11	10,630,809	10,409,572
Investment assets	11	1,260,000	1,226,000
Heritage assets	12	201,532	201,532
		<b>12,092,341</b>	<b>11,837,104</b>
<b>Current assets</b>			
Debtors	13	260,593	89,225
Cash at bank and held by Hampshire County Council	18	151,376	1,177,711
		<b>411,969</b>	<b>1,266,936</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	14	(80,318)	(142,092)
Provisions for liabilities and charges		nil	nil
<b>Net current assets</b>		<b>331,651</b>	<b>1,124,844</b>
<b>Total assets less current liabilities</b>		<b>12,423,992</b>	<b>12,961,948</b>
<b>Long term creditors</b>			
Amounts falling due after more than one year		nil	nil
<b>Net assets</b>		<b>12,423,992</b>	<b>12,961,948</b>
<b>Funds</b>			
Unrestricted	15a	245,311	761,738
Restricted	15b	86,340	363,106
Applied contributions	15c	4,305,612	4,084,375
Endowment	15c	826,602	826,602
Revaluation reserve	15c	6,960,127	6,926,127
		<b>12,423,992</b>	<b>12,961,948</b>

Approved by the sole trustee and signed on their behalf by:

**Councillor Nick Adams-King,**  
**Chairman of the Arboretum Trust Board**  
**Date: 28/01/2026**

**Director of Corporate**  
**Operations,**  
**Hampshire County**  
**Council**  
**Date: 26 January 2026**



# Statement of Cash Flows

	Note	2024/25 £	2023/24 £
<b>Net cash used in operating activities</b>	17	(680,981)	(166,279)
<b>Cash flows from investing activities:</b>			
Interest and rents from investments		133,713	140,090
Purchase of property, plant and equipment		(479,067)	(78,288)
<b>Net cash used in investing activities</b>		<b>(345,354)</b>	<b>61,802</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(1,026,335)</b>	<b>(104,477)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>1,177,711</b>	<b>1,282,188</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>151,376</b>	<b>1,177,711</b>



# Notes to the Accounts



# 1. Basis of Preparation

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## 1. Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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 1 January 2019) – Charities SORP (FRS 102) and the Charities Act 2011.

The Sir Harold Hillier Gardens and Arboretum (SHHG) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The address of the registered office and registered charity number are included in the legal and administrative information provided on page 2 of the annual report.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole pound (£).

# 2. Accounting Policies

## a. Income recognition & donations

Income is credited to the Statement of Financial Activities in the year to which it relates. Income is deferred only when conditions have to be fulfilled before becoming entitled to it or where the donor has specified that income is to be expended in the future period.

In accordance with the Charities SORP (FRS 102), no amount is recorded in the financial statements for volunteer time. Details of the activities undertaken by volunteers can be found in the trustees' annual report.

Donated professional services and / or facilities are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. On receipt, donated professional services and facilities are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No donated professional services or facilities were received during 2024/25 (2023/24 nil).

Membership income is included in the year of receipt as this generally equates to a full year of income in each year over time. Rental income is credited to the Statement of Financial Activities in the year to which it relates.

## b. Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of the management of the Gardens and its facilities, the development of the Gardens and the provision of teaching programmes, tours and hands-on workshops.
- Other expenditure consists of the costs relating to the governance of the Gardens.

## c. Basis of allocation of charitable expenditure

Charitable expenditure includes direct and indirect costs that are allocated in relation to underlying activity levels established by the use of a number of indicators, for example accommodation costs by floor space occupied and human resources costs by average staff numbers throughout the financial year. The Charity does not receive any services for which it is not charged, and all costs are included in the Statement of Financial Activity.



# 2. Accounting Policies

## d. Pensions

Pension contributions are paid to a multi-employer, local government defined benefit pension scheme in accordance with the recommendations of the actuary. Full details of the Hampshire Pension Fund are available in the County Council's Statement of Accounts. The contribution rate is determined by the Pension Fund's actuary (Aon Hewitt), set in relation to the current service period only. Therefore, in accordance with recommended practice for charities, pension costs are accounted for in line with defined contribution schemes. In 2024/25 the current service contribution rate was 17.8% of pensionable pay (17.8% in 2023/24). The current service contribution for pensions included in the Statement of Financial Activity is £290,785 (£188,632 in 2023/24). SHHG is under no obligation to make any extra payments, irrespective of how the pension fund performs.

## e. Tangible fixed assets

Fixed Assets are valued and held in the accounts on the basis described in the Accounting and Reporting by Charities Statement of Recommended Practice (SORP) 2019.

Expenditure on the acquisition, creation or enhancement of assets is capitalised on an accrual basis, provided that it benefits the Gardens and the services it provides are for more than one financial year.

Fixed Assets are categorised as follows:

### **Freehold interest in land and buildings**

Assets in this category are revalued on a rolling programme and at least every five years. Asset revaluations are carried out by RICS qualified valuers from Hampshire County Council's Property Services. Assets are valued in the accounts on either a depreciated replacement cost basis or an existing use basis dependant on if comparable evidence exists in the market. Deprecation is charged on all fixed assets excluding land in accordance with Financial Reporting Standard (FRS) 102.

# 2. Accounting Policies

Depreciation is charged on a straight-line basis, over the estimated remaining useful life. At the last valuation these were assessed as follows:

- Traditional building structure 50 years
- System build and timber frame 35 years
- Temporary buildings 30 years
- Polytunnels 10 years

One piece of land previously donated to the Gardens is classified as investment property as this land is leased out to Hillier Nurseries to generate income. This asset will be revalued on an annual basis and is shown in the accounts at market value.

Depreciation is not charged on investment properties. Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in “net gains / (losses) on investments” in the Statement of Financial Activity.

## **Furniture and equipment (including garden infrastructure)**

Furniture and equipment, including garden infrastructure, are valued at depreciated historic cost. They are depreciated over the expected useful life of the asset, as follows:

- Furniture and fittings 10 years
- Wooden structures 15 years
- IT, catering, and office equipment 5 years
- Pathways 60 years
- Irrigation systems 30 years
- Vehicles 10 years

Plants and trees at the Gardens and Arboretum are regarded as inalienable and historic and they are therefore not included as an asset in the Balance Sheet. Details of the collection are available at the Centre and a summary is provided in the Annual Report.

# 2. Accounting Policies

## **Assets under construction**

Assets under construction are valued at cost. They are not depreciated until brought into use.

## **Research and development**

Research and development costs are written off as incurred.

### **f. Heritage Assets**

Heritage assets are held in pursuit of preservation and/or conservation objectives. The heritage assets include the land on which the arboretum sits as well as the separately acquired Ampfield Woods, an additional strip of land and the Centenary Border. This land is used for the conservation, cultivation, protection and improvement of a collection of plant species and cultivars of the temperate world for the public benefit and educational purposes.

A register of the heritage assets held by the charity is available and they are accessible to the public as visitors to SHHG since they represent the land on which the Gardens and Arboretum collection sits.

Heritage assets are capitalised at cost and shown at depreciated historic cost. Depreciation is charged on heritage assets excluding land, over the asset's useful life.

### **g. Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### **h. Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably established.

### **i. Funds accounting**

Funds held by the charity are:

#### **Other charitable funds**

These are unrestricted general funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

# 2. Accounting Policies

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## Designated funds

These are funds set aside by the trustees out of other charitable funds for specific future purposes or projects.

## Restricted funds

These are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the relevant note to the accounts.

## Endowment funds

These are funds that represent those assets that must be held permanently by the charity, principally the land on which the gardens and arboretum sit. Income arising on the endowment funds can be used in accordance with the objectives of the charity and is included as unrestricted income.

## j. Critical judgements in applying accounting policies

In applying the accounting policies set out in note 2, the trustees have made the following critical judgement:

### Asset classifications

The trustees have made judgements on the classification of the tangible fixed assets held. These judgements determine the valuation and depreciation method to be used and are based on the main reason that the SHHG is holding that asset.

## k. Post balance sheet events

As at 23 January 2026 when the accounts were signed by the Trust Board, there were no post balance sheet events requiring disclosure.



# 3. Comparative year information

Comparative year information  
for figures reported in  
Statement of Financial Activities

	Note	2023/24 Unrestricted funds £	2023/24 Restricted funds £	2023/24 Endowment Funds £	2023/24 Total funds £	2022/23 Prior period total funds £
<i>Donations and legacies:</i>						
Donations		56,750	25,000	-	81,750	63,594
Grant Income		1,167	1,499	-	2,666	52,230
<i>Charitable activities:</i>						
Use of Gardens and Facilities		1,903,550	9,751	-	1,913,301	1,493,255
Education		98,231	-	-	98,231	86,508
<i>Investments:</i>						
Rents		139,442	-	-	139,442	136,358
Interest - bank		-	648	-	648	447
<i>Other:</i>						
Local Authority contribution		166,184	-	-	166,184	175,155
<b>Income</b>		<b>2,365,324</b>	<b>36,898</b>	<b>-</b>	<b>2,402,222</b>	<b>2,007,547</b>
<i>Charitable activities:</i>						
Management of Gardens and facilities		2,495,188	9,750	-	2,504,938	2,158,296
Development of Gardens		-	-	-	-	38,000
Education		109,227	31,621	-	140,848	151,045
<b>Expenditure</b>	4	<b>2,604,415</b>	<b>41,371</b>	<b>-</b>	<b>2,645,786</b>	<b>2,347,341</b>
<i>Net gains/(losses) on investments</i>				123,000	123,000	133,569
<b>Net income/(expenditure)</b>		<b>(239,091)</b>	<b>(4,473)</b>	<b>123,000</b>	<b>(120,564)</b>	<b>(206,225)</b>
Transfer between funds		240,568	(53,480)	(187,088)	-	-
<i>Gains/(losses) on the revaluation of fixed assets</i>		-	-	-	-	50,000
<b>Net movement in funds</b>		<b>1,477</b>	<b>(57,953)</b>	<b>(64,088)</b>	<b>(120,564)</b>	<b>(156,225)</b>
<b>Reconciliation of funds</b>						
Balances brought forward at 1 April	15	760,261	421,059	11,901,192	13,082,512	13,349,782
<b>Funds balances carried forward at 31 March</b>		<b>761,738</b>	<b>363,106</b>	<b>11,837,104</b>	<b>12,961,948</b>	<b>13,238,737</b>

# 4. Expenditure

## 4a. Analysis of total resources expended

	2024/25	2024/25	2024/25	2024/25	2023/24
	Staff costs	Support and governance costs	Other direct costs	Total funds	Prior period total funds
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Charitable activities</b>					
Management of Gardens and facilities	2,124,237	494,564	1,412,056	<b>4,030,857</b>	2,495,188
Education	113,867	-	1,897	<b>115,764</b>	109,227
<b>Total unrestricted expenditure</b>	<b>2,238,104</b>	<b>494,564</b>	<b>1,413,953</b>	<b>4,146,621</b>	<b>2,604,415</b>
<b>Restricted funds</b>					
<b>Charitable expenditure</b>					
Management of Gardens and facilities	4,500	-	-	<b>4,500</b>	9,750
Education	35,280	-	115	<b>35,397</b>	31,621
<b>Total restricted expenditure</b>	<b>39,780</b>	<b>-</b>	<b>115</b>	<b>39,897</b>	<b>41,371</b>
<b>Total expenditure</b>	<b>2,277,884</b>	<b>494,564</b>	<b>1,414,068</b>	<b>4,186,518</b>	<b>2,645,786</b>

# 4. Expenditure

## 4b. Analysis of support and governance costs

	2024/25 Management of Gardens and facilities £	2023/24 Management of Gardens and facilities £
Employees	200,904	159,590
Communications and IT	73,112	71,686
Postages	14,520	12,372
Finance costs	5,682	5,440
Governance costs	65,458	63,683
Other	36,913	34,574
Depreciation	97,975	100,843
<b>Total costs</b>	<b>494,564</b>	<b>448,188</b>

## 4c. Analysis of governance costs

	2024/25 £	2023/24 £
Local Authority support functions	59,008	57,233
Audit Fee	6,450	6,450
	<b>65,458</b>	<b>63,683</b>

Governance costs are made up of the support functions provided by the Local Authority including internal audit, banking, financial reporting, employment practice advice and other strategic support, together with the cost of the external audit.

# 5. Employee information and Trustee Remuneration

## Analysis of staff costs, trustee remuneration and expenses, and key management personnel

5a. Employee information	2024/25	2023/24
	£	£
Salaries	2,033,624	1,151,325
Social security	142,467	87,199
Pension	290,785	188,632
Training	8,886	3,607
Recruitment and relocation	-	-
Other	3,026	34,196
	<b>2,478,788</b>	<b>1,464,959</b>

5b. Employee Numbers	2024/25	2023/24
The average number of persons employed during the year was:		
Headcount	76	56
Full time equivalent	55.43	36.94

The Trust considers the key management personnel to be the trustees and the Director of the Gardens. For 2024/25, total employment benefits including employer pension contributions for key management personnel were £72,004 (2023/24 £70,248).

No remuneration was paid to trustees in 2024/25 nor were any benefits provided by the charity in return for their role (2023/24: nil).

No expenses were paid to the trustees during 2024/25 (2023/24: nil).

In 2024/25 only one employee received total employee benefits (excluding employer pension costs) over £60,000 and they were within the band of £60,000-£70,000 (2022/23: one).

In 2024/25 Other Employee costs includes a credit of £895 relating to prior year redundancy cost being lower than the amount accrued (2023/24: redundancy costs £30,588).

In January 2024 the Catering operation transferred from Hampshire County Council to Hillier's. The increase in the average number of people employed between 2024/25 and 2023/24, as a result of a full year impact of the catering transfer was 17 (14.4 FTE).



# Notes to the Accounts

## 6. Auditors remuneration

The fee charged by the auditors, Compass Accountants, for the audit of the 2024/25 annual accounts is accrued at £6,450 (2023/25 £6,450).

## 7. Government grants received

	2024/25	2023/24
	£	£
Hampshire County Council Climate Change Funding	-	1,167
Hampshire County Council Waste Prevention Community Grant Fund	-	1,499
	-	<b>2,666</b>

# Notes to the Accounts

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## 8. Related party transactions

Hampshire County Council is a related party of the charitable trust as sole trustee. The Council provided a contribution of £193,772 in the year 2024/25 (2023/24 £166,184).

Hampshire County Council charges SHHG annually for the provision of support functions including internal audit, banking, financial reporting, employment practice advice and other strategic support. The charge for 2024/25 is £59,008 (2023/24 is £56,521).

As a result of the shared banking facilities provided by the County Council, as at 31 March 2025 the County Council was owed £174,810 cash in relation to Hillier's (31 March 2023 £853,207 cash held by Hampshire County Council on behalf of SHHG).

There were no related-party transactions involving members or Chief Officers of the County Council responsible for the affairs of the trust.

## 9. Gift aid

The total value of Gift Aid included within the Statement of Financial Activity for 2024/25 is £196,778. For 2023/24 the figure was £184,508.

## 10. Leasing costs

No costs relating to non-cancellable lease arrangements were incurred in either 2024/25 or 2023/24.

# 11.Tangible fixed assets

	Tangible fixed assets				
	Freehold Land & Buildings	Furniture & Equipment	Assets under construction	Total	Investment Assets
<b>Asset cost, valuation or revalued amount</b>					
Bought forward 1 April 2024	10,216,875	1,139,449	63,836	<b>11,420,160</b>	1,226,000
Additions	-	-	479,067	<b>479,067</b>	-
Disposals	-	(23,177)	-	<b>(23,177)</b>	-
Revaluation	-	-	-	-	34,000
<b>Balance carried forward 31 March 2025</b>	<b>10,216,875</b>	<b>1,116,272</b>	<b>542,903</b>	<b>11,876,050</b>	<b>1,260,000</b>
<b>Accumulated depreciation &amp; impairment provisions</b>					
Less Accumulated depreciation brought forward 01 April 2024	(613,815)	(396,773)	-	<b>(1,010,588)</b>	-
Disposals	-	23,177	-	<b>23,177</b>	-
Depreciation Charges for the year	(201,062)	(56,768)	-	<b>(257,830)</b>	-
<b>Balance carried forward 31 March 2025</b>	<b>(814,877)</b>	<b>(430,364)</b>	-	<b>(1,245,241)</b>	-
<b>Net Book Value</b>	<b>9,401,998</b>	<b>685,908</b>	<b>542,903</b>	<b>10,630,808</b>	<b>1,260,000</b>
Brought forward 01 April 2024	9,603,060	742,676	63,836	<b>10,409,572</b>	1,226,000
<b>Carried forward 31 March 2025</b>	<b>9,401,998</b>	<b>685,908</b>	<b>542,903</b>	<b>10,630,809</b>	<b>1,260,000</b>

The land and buildings are owned by Hampshire County Council in its capacity as trustee of The Sir Harold Hillier Gardens and Arboretum charity.

# 11.Tangible fixed assets

## 11b. Tangible fixed assets held at valuation

The historic cost equivalent of land and buildings included at valuation are as follows:

	2024/25		2023/24	
	Freehold land & buildings	Investment assets	Freehold land & buildings	Investment assets
	£	£	£	£
Cost	3,059,762	329,000	3,059,762	329,000
Accumulated depreciation	(1,338,728)	-	(1,279,490)	-
<b>Net book value</b>	<b>1,721,034</b>	<b>329,000</b>	<b>1,780,272</b>	<b>329,000</b>

Freehold land and buildings and investment assets were subject to an independent, professional valuation at 31 March 2021, in line with the Trust's revaluation accounting policy. Asset revaluations are carried out by RICS qualified valuers from Hampshire County Council's Property Services. For freehold land and buildings the valuation is on either a depreciated replacement cost (DRC) basis or an existing use valuation (EUV) basis; investments assets are valued on a market value basis.

The DRC valuations of freehold land and buildings are subject to the prospect and viability of the continued occupation and use and cannot be relied upon as an indication of the amount that could be recovered if the service was discontinued and the asset retired. Properties valued using the DRC basis are of a specialised nature and the value derived is not based upon evidence of sales of similar assets in the market.

The market value of the investment assets is determined by the RICS qualified valuers based upon the annual rental income they generate.



# 12. Heritage assets

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## 12. Heritage assets

Heritage assets are held in pursuit of preservation and/or conservation objectives. The heritage assets include the land on which the arboretum sits as well as the separately acquired Ampfield Woods, an additional strip of land and the Centenary Border. This land is used for the conservation, cultivation, protection and improvement of a collection of plant species and cultivars of the temperate world for the public benefit and educational purposes.

A register of the heritage assets held by the charity is available and they are accessible to the public as visitors to SHHG since they represent the land on which the Gardens and Arboretum collection sits.

Heritage assets are capitalised at cost and shown at depreciated historic cost. Depreciation is charged on heritage assets excluding land, over the asset's

### a. Analysis of movements in heritage assets during the year

There has been no movement in the overall value of heritage assets during 2024/25. The balance carried forward at 31 March 2025 therefore remains at £201,532.

### b. Analysis of heritage assets transactions over the last 5 years

There have been no heritage asset transactions in the last 5 years.

# Notes to the Accounts

## 13 Debtors

	2024/25	2023/24
	£	£
Prepayments and accrued interest	-	-
Other debtors	260,593	89,225
	<b>260,593</b>	<b>89,225</b>

Of the other debtors, £179,406 relates to Gift Aid yet to be received

## 14 Liabilities: Amounts falling due within one year

	2024/25	2023/24
	£	£
Trade creditors	(22,177)	(87,969)
Receipts in advance	(58,141)	(54,123)
	<b>(80,318)</b>	<b>(142,092)</b>

Of the trade creditors, £6,450 relates to an accrual for Compass Accountants external audit fee for 2024/25.

# 15. Analysis of charitable funds

## 15a. Analysis of movements in unrestricted funds

	Balance at 31 March 2024	Movement in resources during the year			Balance at 31 March 2025
	£	Incoming £	Outgoing £	Transfers £	£
Hillier's Development Fund	631,738	3,581,911	(4,146,621)	18,283	85,311
Reserves Fund	130,000	-	-	30,000	160,000
	<b>761,738</b>	<b>3,581,911</b>	<b>(4,146,621)</b>	<b>48,283</b>	<b>245,311</b>

The Hillier's development fund represents the free reserves of the Trust, which may be applied at the discretion of the trustees to further any of the Trust's charitable objectives.

Since 2003/4 the Trustee has set aside funds to a designated fund which may be used for the general future development of the gardens.

In accordance with the legal requirement of the Charity Commission and the Sir Harold Hillier Garden and Arboretum's reserves policy, a Reserve Fund was established during 2007/08. The value of the Reserve Fund is reviewed annually by the Trust Board, taking into account the potential risks that SHHG may face.

# 15. Analysis of charitable funds

## 15b. Analysis of movements in restricted funds

	Balance at 31 March 2024	Movement in resources during the year			Balance at 31 March 2025
	£	Incoming £	Outgoing	Transfers £	£
Hillier's Expedition	8,945	-	-	-	8,945
50 Year Development Fund	187,370	558	-	(168,000)	19,928
Hillier's Bursary Fund	41,738	92	-	-	41,830
Propagation Unit	101,520	-	(269,520)	168,000	-
Other restricted grants and donations	2,276	-	(2,276)	-	-
Elizabeth Creak Trust Training Fund	21,257	27,500	(33,120)	-	15,637
	<b>363,106</b>	<b>28,150</b>	<b>(304,916)</b>	-	<b>86,340</b>

The Hillier's expedition fund is used to fund botanical and horticultural expeditions and plant collection work.

The 50 year development fund is used to fund projects in line with the Gardens' 50 year plan. £168,000 is to be transferred from this reserve to fund the propagation unit spend in 2024-25.

The Propagation Unit Fund is used for the development and construction of a modern, comprehensive Propagation Nursery Unit, to propagate and grow a wide range of plant material for conservation, heritage and educational purposes. This reserve has been fully utilised to fund the Propagation Nursey Unit.

Hillier's bursary fund is used to fund training and development activities for permanent members of the Garden's staff.

Other restricted grants and donations is used to hold restricted grants or donations which have been received for a restricted purpose and have not yet been spent.

The Elizabeth Creak Trust Training Fund is used to fund the training of students. This is a restricted grant.



# 15. Analysis of charitable funds

## 15c Analysis of movement in the endowment funds

	Movement in resources during the year					Balance at 31/03/2025 £
	Balance at 31/03/2024	Incoming	Outgoing	Gains/(losses) on revaluation of investment assets	Transfers	
	£	£	£	£	£	
Endowment fund	826,602	-	-	-	-	826,602
Applied contributions	4,084,375	-	-	-	221,237	4,305,612
Revaluation reserve	6,926,127	-	-	34,000	-	6,960,127
	<b>11,837,104</b>	-	-	<b>34,000</b>	<b>221,237</b>	<b>12,092,341</b>

The Endowment fund was established in 1977 to provide an Arboretum and Botanic Garden for the use and benefit of the public.

The applied contributions account shows how much of the contributions have been spent on improvements to buildings and the gardens.

The transfer of £221,237 is the sum of capital expenditure in year of £479,067 less depreciation charges for the year of £257,830.

# 16. Analysis of net assets between funds

	<i>see note</i>	Tangible fixed assets £	Investments £	Net current assets £	Total £
<b>Restricted Funds:</b>					
<i>Hillier's Expedition</i>	15b	-	-	8,945	<b>8,945</b>
<i>50 Year Development Fund</i>	15b	-	-	19,928	<b>19,928</b>
<i>Hillier's Bursary Fund</i>	15b	-	-	41,830	<b>41,830</b>
<i>Elizabeth Creak Trust Training Fund</i>	15b	-	-	15,637	<b>15,637</b>
<b>Restricted funds subtotal</b>		-	-	<b>86,340</b>	<b>86,340</b>
Unrestricted funds	15a	-	-	245,311	<b>245,311</b>
Applied contributions	15c	4,305,612	-	-	<b>4,305,612</b>
Endowment fund	15c	826,602	-	-	<b>826,602</b>
Revaluation reserve	15c	6,960,127	-	-	<b>6,960,127</b>
		<b>12,092,341</b>	-	<b>331,651</b>	<b>12,423,992</b>

# Notes to the Accounts

## 17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024/25 £	2023/24 £
<b>Net movement in funds</b>	<b>(537,956)</b>	<b>(120,564)</b>
<b>Adjustments for:</b>		
Depreciation charges	257,830	265,376
(Gains) / losses on investments	(34,000)	(123,000)
Dividends, interest and rents from investments	(133,713)	(140,090)
(Increase) / decrease in debtors	(171,368)	(59,814)
Increase / (decrease) in creditors	(61,774)	11,813
<b>Net cash provided by (used in) operating activities</b>	<b>(680,981)</b>	<b>(166,279)</b>

## 18. Cash and cash equivalents

	2024/25 £	2023/24 £
<b>Cash and cash equivalents consists of:</b>		
Cash held on behalf of SHHG by HCC/ (owed by SHHG to HCC) and in hand	(174,810)	853,200
Cash at bank	326,186	324,511
<b>Cash and cash equivalents at 31 March</b>	<b>151,376</b>	<b>1,177,711</b>