

# THE HIGH BEECHES GARDENS CONSERVATION TRUST

England & Wales · Charity number 299134

## Details

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**Other names** H B G C T

**Status** Registered

**Legal form** Other

**Registered** 1988-04-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** High Beeches  
High Beeches Lane  
Handcross  
Haywards Heath  
RH17 6HQ

**Phone** 01444400589

**Email** [gardens@highbeeches.com](mailto:gardens@highbeeches.com)

**Website** [www.highbeeches.com](http://www.highbeeches.com)

## Activities

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**Objects:** USE OF TRUST LAND FOR A GARDENS AND ARBORETUM FOR THE ENJOYMENT OF THE PUBLIC AND FOR THE PURPOSE OF RESEARCH BY THE GROWTH AND PROPAGATION OF TREES AND PLANTS WITH A VIEW TO THE FURTHERANCE OF THE STUDY AND SCIENCE OF BOTANY AND THE INCREASE AND DISSEMINATION OF KNOWLEDGE IN RESPECT THEREOF AND THE IMPROVEMENT OF THE METHODS AND PRACTICE OF HORTICULTURE AND THE PROMOTION OF THE CONSERVATION OF NATURE AND ESPECIALLY THOSE RARER SPECIES OF PLANTS AND TREES IN DANGER OF LOSS TO CULTIVATION FOR THE BENEFIT OF THE PUBLIC.

**Activities:** The historic Gardens are maintained for the enjoyment of the public, for the growth and propagation of trees and plants, for the furtherance of the study and science of botany, and for the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Hampshire
- Kent
- Surrey
- West Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,712	£131,428	-	-
2023-12-31	£112,019	£146,409	-	-
2022-12-31	£86,994	£125,603	-	-
2021-12-31	£108,987	£112,856	-	-
2020-12-31	£97,243	£107,135	-	-

## Trustees

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Name	Role	Appointed
Jeremy Mark Bray		2014-03-05
Philip Robert Eastell		2024-11-26
SARAH KATHLEEN BRAY		
Sir Philip Warner Bt		2014-03-05
Timothy Roger Bacon		2021-06-11

**THE HIGH BEECHES GARDENS CONSERVATION TRUST**

England & Wales - Charity number 299134

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2024

for  
High Beeches Gardens Conservation Trust

AKP Affinity  
Oakwood House  
Guildford Road  
Bucks Green  
Horsham  
West Sussex  
RH12 3JJ

## High Beeches Gardens Conservation Trust

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for the year ended 31 December 2024

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## High Beeches Gardens Conservation Trust

Report of the Trustees  
for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

299134

#### Principal address

The High Beeches  
Handcross  
West Sussex  
RH17 6HQ

#### Trustees

Mrs S K Bray  
Mr J M Bray  
Sir Philip Warner Bt.  
Mr T R Bacon  
Mr P R Eastell (appointed 17 November 2024)

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity's activities relate to the land and buildings held in trust adjacent to The High Beeches, Handcross, West Sussex.

The trust land must be used for the enjoyment of the public and for the purpose of research by the growth and propagation of trees and plants with a view to the furtherance of the study and science of botany, the increase and dissemination of the knowledge in respect thereof, the improvement of the methods and practice of horticulture, the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation and for the benefit of the public.

#### ON BEHALF OF THE BOARD:

Mrs S K Bray - Trustee

Date

## High Beeches Gardens Conservation Trust

### Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Activities for generating funds	2	84,744	-	84,744	95,649
Investment income	3	15,968	-	15,968	16,370
<b>Total incoming resources</b>		<u>100,712</u>	<u>-</u>	<u>100,712</u>	<u>112,019</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs		87,341	-	87,341	102,355
<b>Other resources expended</b>		<u>44,087</u>	<u>-</u>	<u>44,087</u>	<u>44,054</u>
<b>Total resources expended</b>		<u>131,428</u>	<u>-</u>	<u>131,428</u>	<u>146,409</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(30,716)	-	(30,716)	(34,390)
<b>Other recognised gains/losses</b>					
Gains/losses on investment assets		12,917	-	12,917	50,117
<b>Net movement in funds</b>		<u>(17,799)</u>	<u>-</u>	<u>(17,799)</u>	<u>15,727</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,152,978</u>	<u>-</u>	<u>1,152,978</u>	<u>1,137,251</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,135,179</u></u>	<u><u>-</u></u>	<u><u>1,135,179</u></u>	<u><u>1,152,978</u></u>

The notes form part of these financial statements

## High Beeches Gardens Conservation Trust

### Balance Sheet for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	549,025	-	549,025	549,088
Investments	7	571,492	-	571,492	593,575
		<u>1,120,517</u>	<u>-</u>	<u>1,120,517</u>	<u>1,142,663</u>
<b>CURRENT ASSETS</b>					
Stocks	8	500	-	500	500
Debtors	9	11,042	-	11,042	10,573
Cash at bank and in hand		18,219	-	18,219	15,551
		<u>29,761</u>	<u>-</u>	<u>29,761</u>	<u>26,624</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(15,099)	-	(15,099)	(16,309)
<b>NET CURRENT ASSETS</b>					
		<u>14,662</u>	<u>-</u>	<u>14,662</u>	<u>10,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,135,179</u>	<u>-</u>	<u>1,135,179</u>	<u>1,152,978</u>
<b>NET ASSETS</b>					
		<u>1,135,179</u>	<u>-</u>	<u>1,135,179</u>	<u>1,152,978</u>
<b>FUNDS</b>					
Unrestricted funds	11			1,135,179	1,152,978
Restricted funds				-	-
				<u>1,135,179</u>	<u>1,152,978</u>

The financial statements were approved by the Board of Trustees on

and were signed on its behalf by:

Mrs S K Bray -Trustee

The notes form part of these financial statements

## High Beeches Gardens Conservation Trust

Notes to the Financial Statements  
for the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

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

Buildings and improvements	2% on cost
Leasehold properties	2% on cost
Garden fencing	10% on reducing balance
Garden equipment	25% on reducing balance
Computer equipment	25% on reducing balance

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2. ACTIVITIES FOR GENERATING FUNDS

	2024	2023
	£	£
Donations	3,721	10,895
Gate receipts	29,863	31,039
Sale of guide books	201	171
Contract receipts	917	1,000
Rents received	42,168	42,719
Catering sales	7,874	9,825
	<u>84,744</u>	<u>95,649</u>

### 3. INVESTMENT INCOME

	2024	2023
	£	£
Dividends received	<u>15,968</u>	<u>16,370</u>

## High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

### 4. TRUSTEES' REMUNERATION AND BENEFITS

#### Trustees' Remuneration

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

#### Trustees' Expenses

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

### 5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	61,036	61,466

### 6. TANGIBLE FIXED ASSETS

	Buildings and improvements	Leasehold property	Garden fencing	Garden equipment	Computer equipment	Total
	£	£	£	£	£	£
<b>COST</b>						
At 1 January 2024	722,203	320,000	29,353	46,083	3,448	1,121,087
Additions	-	-	-	30,515	-	30,515
At 31 December 2024	<u>722,203</u>	<u>320,000</u>	<u>29,353</u>	<u>76,598</u>	<u>3,448</u>	<u>1,151,602</u>
<b>DEPRECIATION</b>						
At 1 January 2024	348,394	153,600	23,181	43,700	3,124	571,999
Charge for the year	15,228	6,400	617	8,225	108	30,578
At 31 December 2024	<u>363,622</u>	<u>160,000</u>	<u>23,798</u>	<u>51,925</u>	<u>3,232</u>	<u>602,577</u>
<b>NET BOOK VALUE</b>						
At 31 December 2024	<u>358,581</u>	<u>160,000</u>	<u>5,555</u>	<u>24,673</u>	<u>216</u>	<u>549,025</u>
At 31 December 2023	<u>373,809</u>	<u>166,400</u>	<u>6,172</u>	<u>2,383</u>	<u>324</u>	<u>549,088</u>

### 7. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2024	593,575
Additions	-
Disposals	(35,000)
Revaluations	12,917
At 31 December 2024	<u>571,492</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>571,492</u>
At 31 December 2023	<u>593,575</u>

There were no investment assets outside the UK.

**High Beeches Gardens Conservation Trust**

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

<b>8.</b>	<b>STOCKS</b>			
			2024	2023
			£	£
	Stocks		500	500
			<u>500</u>	<u>500</u>
<b>9.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			2024	2023
			£	£
	Other debtors		11,042	10,573
			<u>11,042</u>	<u>10,573</u>
<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			2024	2033
			£	£
	Taxation and social security		4,253	5,435
	Other creditors		10,846	10,874
			<u>15,099</u>	<u>16,309</u>
<b>11.</b>	<b>MOVEMENT IN FUNDS</b>			
		At 1/1/24	Net movement	At 31/12/24
			in funds	
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	1,152,978	(17,799)	1,135,179
	<b>Restricted funds</b>			
	General fund	-	-	-
	<b>TOTAL FUNDS</b>	<u>1,152,978</u>	<u>(17,799)</u>	<u>1,135,179</u>
	Net movement in funds, included in the above are as follows:			
		Incoming resources	Resources expensed	Gains and losses
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	100,712	(131,428)	12,917
	<b>Restricted funds</b>			
	General fund	-	-	-
		<u>100,712</u>	<u>(131,428)</u>	<u>12,917</u>
		<u>100,712</u>	<u>(131,428)</u>	<u>(17,799)</u>

## High Beeches Gardens Conservation Trust

Detailed statement of Financial Activities  
for the year ended 31 December 2024

	2024 £	2023 £
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Donations	3,721	10,895
Gate receipts	29,863	31,039
Sale of guide books	201	171
Contract receipts	917	1,000
Rents received	42,168	42,719
Catering sales	7,874	9,825
	84,744	95,649
<b>Investment income</b>		
Dividends received	15,968	16,370
	100,712	112,019
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Repairs and maintenance	4,311	7,337
Garden sundries	2,354	5,740
Staff costs and pensions	61,036	61,466
Insurance	1,358	3,074
Catering	2,451	3,420
Rent	9,000	9,000
Rates	3,704	3,312
Water rates	(3,104)	2,497
Light and heat	2,221	3,384
Staff training	35	365
Cleaning	129	129
Advertising	3,846	2,631
	87,341	102,355
<b>Support costs</b>		
Motor running expenses	5,168	2,627
Subscriptions	1,839	1,782
Telephone	397	528
Postage and stationery	91	32
Bank charges	167	8
Accountancy fees	2,150	2,150
Payroll fees	820	492
Travelling and subsistence	770	706
Legal and professional fees	6,307	12,457
Depreciation of leasehold properties	6,400	6,400
Depreciation of buildings and improvements	15,228	15,228
Depreciation of garden fencing	617	686
Depreciation of garden equipment	8,225	795
Depreciation of computer equipment	108	163
(Profit)/Loss on disposal of fixed assets	(4,200)	-
	44,087	44,054
<b>Total resources expended</b>	131,428	146,409
<b>Net expenditure before gains and losses</b>	(30,716)	(34,390)
<b>Realised recognised gains and losses</b>		
Gain/(loss) on fixed asset investment	12,917	50,117
	(17,799)	15,727

**THE HIGH BEECHES GARDENS CONSERVATION TRUST**

England & Wales - Charity number 299134

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2023**

**for  
High Beeches Gardens Conservation Trust**

AKP Affinity  
Oakwood House  
Guildford Road  
Bucks Green  
Horsham  
West Sussex  
RH12 3JJ

## High Beeches Gardens Conservation Trust

### Contents of the Financial Statements for the year ended 31 December 2023

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## **High Beeches Gardens Conservation Trust**

### **Report of the Trustees for the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

299134

##### **Principal address**

The High Beeches  
Handcross  
West Sussex  
RH17 6HQ

##### **Trustees**

Mrs S K Bray  
Mr J M Bray  
Sir Philip Warner Bt.  
Mr T R Bacon

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's activities relate to the land and buildings held in trust adjacent to The High Beeches, Handcross, West Sussex.

The trust land must be used for the enjoyment of the public and for the purpose of research by the growth and propagation of trees and plants with a view to the furtherance of the study and science of botany, the increase and dissemination of the knowledge in respect thereof, the improvement of the methods and practice of horticulture, the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation and for the benefit of the public.

#### **ON BEHALF OF THE BOARD:**

Mrs S K Bray - Trustee

Date

**High Beeches Gardens Conservation Trust**

**Statement of Financial Activities  
for the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Activities for generating funds	2	95,649	-	95,649	70,110
Investment income	3	16,370	-	16,370	16,884
<b>Total incoming resources</b>		<u>112,019</u>	<u>-</u>	<u>112,019</u>	<u>86,994</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs		102,355	-	102,355	86,357
<b>Other resources expended</b>		<u>44,054</u>	<u>-</u>	<u>44,054</u>	<u>39,246</u>
<b>Total resources expended</b>		<u>146,409</u>	<u>-</u>	<u>146,409</u>	<u>125,603</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(34,390)	-	(34,390)	(38,609)
<b>Other recognised gains/losses</b>					
Gains/losses on investment assets		50,117	-	50,117	(74,443)
<b>Net movement in funds</b>		<u>15,727</u>	<u>-</u>	<u>15,727</u>	<u>(113,052)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,137,251</u>	<u>-</u>	<u>1,137,251</u>	<u>1,250,303</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,152,978</u></u>	<u><u>-</u></u>	<u><u>1,152,978</u></u>	<u><u>1,137,251</u></u>

The notes form part of these financial statements

**High Beeches Gardens Conservation Trust**

**Balance Sheet  
for the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	549,088	-	549,088	570,856
Investments	7	593,575	-	593,575	553,458
		1,142,663	-	1,142,663	1,124,314
<b>CURRENT ASSETS</b>					
Stocks	8	500	-	500	500
Debtors	9	10,573	-	10,573	11,909
Cash at bank and in hand		15,551	-	15,551	10,546
		26,624	-	26,624	22,955
<b>CREDITORS</b>					
Amounts falling due within one year	10	(16,309)	-	(16,309)	(10,018)
<b>NET CURRENT ASSETS</b>					
		10,315	-	10,315	12,937
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,152,978	-	1,152,978	1,137,251
<b>NET ASSETS</b>					
		1,152,978	-	1,152,978	1,137,251
<b>FUNDS</b>					
	11			1,152,978	1,137,251
Unrestricted funds				-	-
Restricted funds				1,152,978	1,137,251

The financial statements were approved by the Board of Trustees on

and were signed on its behalf by:

Mrs S K Bray -Trustee

The notes form part of these financial statements

## High Beeches Gardens Conservation Trust

### Notes to the Financial Statements for the year ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

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

Buildings and improvements	2% on cost
Leasehold properties	2% on cost
Garden fencing	10% on reducing balance
Garden equipment	25% on reducing balance
Computer equipment	25% on reducing balance

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Donations	10,895	3,480
Gate receipts	31,039	37,807
Sale of guide books	171	151
Contract receipts	1,000	1,000
Rents received	42,719	27,672
Catering sales	9,825	-
	<hr/>	<hr/>
	95,649	70,110
	<hr/>	<hr/>

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Dividends received	16,370	16,884
	<hr/>	<hr/>

**High Beeches Gardens Conservation Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' Remuneration**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	61,466	48,733
	<u>61,466</u>	<u>48,733</u>

**6. TANGIBLE FIXED ASSETS**

	Buildings and improvements	Leasehold property	Garden fencing	Garden equipment	Computer equipment	Total
	£	£	£	£	£	£
<b>COST</b>						
At 1 January 2023	722,203	320,000	27,849	46,083	3,448	1,119,583
Additions	-	-	1,504	-	-	1,504
	<u>722,203</u>	<u>320,000</u>	<u>29,353</u>	<u>46,083</u>	<u>3,448</u>	<u>1,121,087</u>
At 31 December 2023	722,203	320,000	29,353	46,083	3,448	1,121,087
	<u>722,203</u>	<u>320,000</u>	<u>29,353</u>	<u>46,083</u>	<u>3,448</u>	<u>1,121,087</u>
<b>DEPRECIATION</b>						
At 1 January 2023	333,166	147,200	22,495	42,905	2,961	548,727
Charge for the year	15,228	6,400	686	795	163	23,272
	<u>348,394</u>	<u>153,600</u>	<u>23,181</u>	<u>43,700</u>	<u>3,124</u>	<u>571,999</u>
At 31 December 2023	348,394	153,600	23,181	43,700	3,124	571,999
	<u>348,394</u>	<u>153,600</u>	<u>23,181</u>	<u>43,700</u>	<u>3,124</u>	<u>571,999</u>
<b>NET BOOK VALUE</b>						
At 31 December 2023	373,809	166,400	6,172	2,383	324	549,088
	<u>373,809</u>	<u>166,400</u>	<u>6,172</u>	<u>2,383</u>	<u>324</u>	<u>549,088</u>
At 31 December 2022	389,037	172,800	5,354	3,178	487	570,856
	<u>389,037</u>	<u>172,800</u>	<u>5,354</u>	<u>3,178</u>	<u>487</u>	<u>570,856</u>

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	553,458
Additions	-
Disposals	(10,000)
Revaluations	50,117
	<u>593,575</u>
At 31 December 2023	593,575
	<u>593,575</u>
At 31 December 2022	553,458
	<u>553,458</u>

There were no investment assets outside the UK.

**High Beeches Gardens Conservation Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

<b>8. STOCKS</b>		2023 £	2022 £	
Stocks		500	500	
		<u>500</u>	<u>500</u>	
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023 £	2022 £	
Other debtors		10,573	11,909	
		<u>10,573</u>	<u>11,909</u>	
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023 £	2022 £	
Taxation and social security		5,435	3,155	
Other creditors		10,874	6,863	
		<u>16,309</u>	<u>10,018</u>	
<b>11. MOVEMENT IN FUNDS</b>				
	At 1/1/23	Net movement in funds	At 31/12/23	
	£	£	£	
<b>Unrestricted funds</b>				
General fund	1,137,251	15,727	1,152,978	
<b>Restricted funds</b>				
General fund	-	-	-	
	<u>1,137,251</u>	<u>15,727</u>	<u>1,152,978</u>	
<b>TOTAL FUNDS</b>	<u>1,137,251</u>	<u>15,727</u>	<u>1,152,978</u>	
Net movement in funds, included in the above are as follows:				
	Incoming resources £	Resources expensed £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	112,019	(146,409)	50,117	15,727
<b>Restricted funds</b>				
General fund	-	-	-	-
	<u>112,019</u>	<u>(146,409)</u>	<u>50,117</u>	<u>15,727</u>

**High Beeches Gardens Conservation Trust**

**Detailed statement of Financial Activities  
for the year ended 31 December 2023**

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Donations	10,895	3,480
Gate receipts	31,039	37,807
Sale of guide books	171	151
Contract receipts	1,000	1,000
Rents received	42,719	27,672
Catering sales	9,825	-
	95,649	70,110
<b>Investment income</b>		
Dividends received	16,370	16,884
	112,019	86,994
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Repairs and maintenance	7,337	5,531
Garden sundries	5,740	4,640
Staff costs and pensions	61,466	50,720
Insurance	3,074	3,470
Catering	3,420	1,780
Rent	9,000	9,000
Rates	5,809	3,690
Light and heat	3,384	4,152
Staff training	365	250
Cleaning	129	-
Advertising	2,631	3,124
	102,355	86,357
<b>Support costs</b>		
Motor running expenses	2,627	3,007
Subscriptions	1,790	2,281
Telephone	528	444
Postage and stationery	32	86
Computer running costs	-	714
Accountancy fees	2,150	2,150
Payroll fees	492	631
Travelling and subsistence	706	517
Legal and professional fees	12,457	4,651
Depreciation of leasehold properties	6,400	6,400
Depreciation of buildings and improvements	15,228	16,523
Depreciation of garden fencing	686	593
Depreciation of garden equipment	795	1,059
Depreciation of computer equipment	163	190
	44,054	39,246
<b>Total resources expended</b>	146,409	125,603
<b>Net expenditure before gains and losses</b>	(34,390)	(38,609)
<b>Realised recognised gains and losses</b>		
Gain/(loss) on fixed asset investment	50,117	(74,443)
<b>Net income/(expenditure)</b>	15,727	(113,052)

**THE HIGH BEECHES GARDENS CONSERVATION TRUST**

England & Wales - Charity number 299134

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2022

for  
High Beeches Gardens Conservation Trust

AKP Affinity  
Oakwood House  
Guildford Road  
Bucks Green  
Horsham  
West Sussex  
RH12 3JJ

High Beeches Gardens Conservation Trust

Contents of the Financial Statements  
for the year ended 31 December 2022

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High Beeches Gardens Conservation Trust

Report of the Trustees  
for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
299134

Principal address  
The High Beeches  
Handcross  
West Sussex  
RH17 6HQ

Trustees  
Mrs S K Bray  
Mr J M Bray  
Sir Philip Warner Bt.  
Mr T R Bacon

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's activities relate to the land and buildings held in trust adjacent to The High Beeches, Handcross, West Sussex.

The trust land must be used for the enjoyment of the public and for the purpose of research by the growth and propagation of trees and plants with a view to the furtherance of the study and science of botany, the increase and dissemination of the knowledge in respect thereof, the improvement of the methods and practice of horticulture, the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation and for the benefit of the public.

ON BEHALF OF THE BOARD:

Mrs S K Bray - Trustee

..... 2023

High Beeches Gardens Conservation Trust

Statement of Financial Activities  
for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Activities for generating funds	2	70,110	-	70,110	92,643
Investment income	3	16,884	-	16,884	16,344
Total incoming resources		86,994	-	86,994	108,987
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising trading: cost of goods sold and other Costs		86,357	-	86,357	69,833
Other resources expended		39,246	-	39,246	43,023
Total resources expended		125,603	-	125,603	112,856
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
Other recognised gains/losses		(38,609)		(38,609)	(3,869)
Gains/losses on investment assets		(74,443)	-	(74,443)	79,629
Net movement in funds		(113,052)	-	(113,052)	75,760
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,250,303	-	1,250,303	1,174,543
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,137,251</u>	<u>-</u>	<u>1,137,251</u>	<u>1,250,303</u>

The notes form part of these financial statements

High Beeches Gardens Conservation Trust

Balance Sheet  
At 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	570,856	-	570,856	580,508
Investments	7	553,458	-	553,458	647,901
		<u>1,124,314</u>	<u>-</u>	<u>1,124,314</u>	<u>1,228,409</u>
<b>CURRENT ASSETS</b>					
Stocks	8	500	-	500	500
Debtors	9	11,909	-	11,909	11,151
Cash at bank and in hand		10,546	-	10,546	23,350
		<u>22,955</u>	<u>-</u>	<u>22,955</u>	<u>35,001</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(10,018)	-	(10,018)	(13,107)
		<u>12,937</u>	<u>-</u>	<u>12,937</u>	<u>21,894</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,137,251</u>	<u>-</u>	<u>1,137,251</u>	<u>1,250,303</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,137,251</u>	<u>-</u>	<u>1,137,251</u>	<u>1,250,303</u>
<b>NET ASSETS</b>					
		<u>1,137,251</u>	<u>-</u>	<u>1,137,251</u>	<u>1,250,303</u>
<b>FUNDS</b>					
	11				
Unrestricted funds				1,137,251	1,239,676
Restricted funds				-	10,627
				<u>1,137,251</u>	<u>1,250,303</u>
<b>TOTAL FUNDS</b>					
				<u>1,137,251</u>	<u>1,250,303</u>

The financial statements were approved by the Board of Trustees on ..... 2023 and were signed on its behalf by:

Mrs S K Bray -Trustee

The notes form part of these financial statements

# High Beeches Gardens Conservation Trust

## Notes to the Financial Statements for the year ended 31 December 2022

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

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

Buildings and improvements	- 2% on cost
Leasehold properties	- 2% on cost
Garden fencing	- 10% on reducing balance
Garden equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects 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 notes to the financial statements.

### 2. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Donations	3,480	389
Gate receipts	37,807	51,109
Sale of guide books	151	141
Contract receipts	1,000	1,000
Rents received	27,672	38,304
Deposit account interest	-	-
	<u>70,110</u>	<u>90,943</u>
	<u><u>70,110</u></u>	<u><u>90,943</u></u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Dividends received	<u>16,884</u>	<u>16,344</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>48,733</u>	<u>39,165</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

6. TANGIBLE FIXED ASSETS

	Buildings and improvements £	Leasehold properties £	Garden fencing £
<b>COST</b>			
At 1 January 2022	707,465	320,000	27,849
Additions/ (Disposals)	14,738	-	-
At 31 December 2021	<u>722,203</u>	<u>320,000</u>	<u>27,849</u>
<b>DEPRECIATION</b>			
At 1 January 2022	316,643	140,800	21,902
Charge for year/ (On disposals)	16,523	6,400	593
At 31 December 2022	<u>333,166</u>	<u>147,200</u>	<u>22,495</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>389,037</u>	<u>172,800</u>	<u>5,354</u>
At 31 December 2021	<u>390,822</u>	<u>179,200</u>	<u>5,947</u>
	Garden equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022	45,708	3,448	1,104,470
Additions / (Disposals)	375	-	15,113
At 31 December 2022	<u>46,083</u>	<u>3,448</u>	<u>1,119,583</u>
<b>DEPRECIATION</b>			
At 1 January 2022	41,846	2,771	523,962
Charge for year / (On disposals)	1,059	190	24,765
At 31 December 2022	<u>42,905</u>	<u>2,961</u>	<u>548,727</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>3,178</u>	<u>487</u>	<u>570,856</u>
At 31 December 2021	<u>3,862</u>	<u>677</u>	<u>580,508</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	647,901
Additions	-
Disposals	(20,000)
Revaluations	(74,443)
At 31 December 2022	<u>553,458</u>
NET BOOK VALUE	
At 31 December 2022	<u>553,458</u>
At 31 December 2021	<u>647,901</u>

There were no investment assets outside the UK.

8. STOCKS

	2022 £	2021 £
Stocks	<u>500</u>	<u>500</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>11,909</u>	<u>11,151</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	3,155	2,408
Other creditors	<u>6,863</u>	<u>10,699</u>
	<u>10,018</u>	<u>13,107</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

11. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	1,239,676	(102,425)	1,137,251
Restricted funds			
General fund	10,627	(10,627)	-
<b>TOTAL FUNDS</b>	<b>1,250,303</b>	<b>(113,052)</b>	<b>1,137,251</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	86,994	(125,603)	(74,443)	(113,052)
Restricted funds				
General fund	-	-	-	-
<b>TOTAL FUNDS</b>	<b>86,994</b>	<b>(125,603)</b>	<b>(74,443)</b>	<b>(113,052)</b>

High Beeches Gardens Conservation Trust

Detailed Statement of Financial Activities  
for the year ended 31 December 2022

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
Activities for generating funds		
Donations	3,480	389
Gate receipts	37,807	51,109
Sale of guide books	151	141
Contract receipts	1,000	1,000
Rents received	27,672	38,304
Deposit account interest	-	-
	<u>70,110</u>	<u>90,943</u>
Investment income		
Dividends received	16,884	16,344
	<u>86,994</u>	<u>107,287</u>
<b>RESOURCES EXPENDED</b>		
Fundraising trading: cost of goods sold and other costs		
Repairs and maintenance	5,531	2,770
Garden sundries	4,640	1,481
Staff costs and pensions	50,720	40,823
Insurance	3,470	3,813
Fuel	-	613
Catering	1,780	657
Rent	9,000	8,825
Rates	3,690	3,739
Light and heat	4,152	867
Staff training	250	1,296
Cleaning	-	-
Advertising	3,124	3,339
	<u>86,357</u>	<u>68,223</u>
Support costs		
Finance		
Motor running expenses	3,007	2,536
Subscriptions	2,281	2,026
Telephone	444	472
Postage and stationery	86	69
Computer running costs	714	1,060
Accountancy fees	2,150	2,150
Payroll fees	631	605
Travelling and subsistence	517	283
Legal and professional fees	4,651	3,395
Other fund raising costs	-	7,900
Depreciation of leasehold properties	6,400	6,400
Depreciation of buildings and improvements	16,523	13,916
	<u>37,404</u>	<u>40,812</u>
Carried forward		

This page does not form part of the statutory financial statements

High Beeches Gardens Conservation Trust

Detailed Statement of Financial Activities  
for the year ended 31 December 2022

	2022	2021
	£	£
Finance		
Brought forward	37,404	40,812
Depreciation of garden fencing	593	658
Depreciation of garden equipment	1,059	1,288
Depreciation of computer equipment	190	265
	<u>39,246</u>	<u>43,023</u>
Total resources expended	125,603	111,246
	<u>                    </u>	<u>                    </u>
Net expenditure before gains and losses	(38,609)	(3,959)
Realised recognised gains and losses		
Gain/(loss) on fixed asset investment	(74,443)	79,629
	<u>                    </u>	<u>                    </u>
Net income/(expenditure)	<u><u>(113,052)</u></u>	<u><u>75,670</u></u>

This page does not form part of the statutory financial statements

**THE HIGH BEECHES GARDENS CONSERVATION TRUST**

England & Wales - Charity number 299134

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# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2021

for  
High Beeches Gardens Conservation Trust

AKP Affinity  
Oakwood House  
Guildford Road  
Bucks Green  
Horsham  
West Sussex  
RH12 3JJ

High Beeches Gardens Conservation Trust

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for the year ended 31 December 2021

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High Beeches Gardens Conservation Trust

Report of the Trustees  
for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
299134

Principal address  
The High Beeches  
Handcross  
West Sussex  
RH17 6HQ

Trustees

Mrs A Boscawen (Resigned 11 June 2021)  
Mrs S K Bray  
Mr J M Bray  
Sir Philip Warner Bt.  
Mr T R Bacon (Appointed 11 June 2021)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's activities relate to the land and buildings held in trust adjacent to The High Beeches, Handcross, West Sussex.

The trust land must be used for the enjoyment of the public and for the purpose of research by the growth and propagation of trees and plants with a view to the furtherance of the study and science of botany, the increase and dissemination of the knowledge in respect thereof, the improvement of the methods and practice of horticulture, the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation and for the benefit of the public.

ON BEHALF OF THE BOARD:

Mrs S K Bray - Trustee

..... 2022

High Beeches Gardens Conservation Trust

Statement of Financial Activities  
for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Activities for generating funds	2	90,943	1,700	92,643	81,748
Investment income	3	16,344	-	16,344	15,495
Total incoming resources		<u>107,287</u>	<u>1,700</u>	<u>108,987</u>	<u>97,243</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising trading: cost of goods sold and other Costs		68,223	1,610	69,833	74,090
Other resources expended		<u>43,023</u>	<u>-</u>	<u>43,023</u>	<u>33,045</u>
Total resources expended		<u>111,246</u>	<u>1,610</u>	<u>112,856</u>	<u>107,135</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(3,959)	90	(3,869)	(9,892)
Other recognised gains/losses					
Gains/losses on investment assets		<u>79,629</u>	<u>-</u>	<u>79,629</u>	<u>32,357</u>
Net movement in funds		<u>75,670</u>	<u>90</u>	<u>75,760</u>	<u>22,465</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,164,006</u>	<u>10,537</u>	<u>1,174,543</u>	<u>1,152,078</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,239,676</u></u>	<u><u>10,627</u></u>	<u><u>1,250,303</u></u>	<u><u>1,174,543</u></u>

The notes form part of these financial statements

High Beeches Gardens Conservation Trust

Balance Sheet  
At 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	580,508	-	580,508	602,305
Investments	7	647,901	-	647,901	538,272
		<u>1,228,409</u>	<u>-</u>	<u>1,228,409</u>	<u>1,140,577</u>
<b>CURRENT ASSETS</b>					
Stocks	8	500	-	500	1,133
Debtors	9	11,151	-	11,151	6,618
Cash at bank and in hand		12,723	10,627	23,350	30,722
		<u>24,374</u>	<u>10,627</u>	<u>35,001</u>	<u>38,473</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,107)	-	(13,107)	(4,507)
<b>NET CURRENT ASSETS</b>		<u>11,267</u>	<u>10,627</u>	<u>21,894</u>	<u>33,967</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,239,676</u>	<u>10,627</u>	<u>1,250,303</u>	<u>1,174,543</u>
<b>NET ASSETS</b>		<u>1,239,676</u>	<u>10,627</u>	<u>1,250,303</u>	<u>1,174,543</u>
<b>FUNDS</b>					
Unrestricted funds	11			1,239,676	1,164,006
Restricted funds				10,627	10,537
<b>TOTAL FUNDS</b>				<u>1,250,303</u>	<u>1,174,543</u>

The financial statements were approved by the Board of Trustees on ..... 2022 and were signed on its behalf by:

Mrs S K Bray -Trustee

The notes form part of these financial statements

# High Beeches Gardens Conservation Trust

## Notes to the Financial Statements for the year ended 31 December 2021

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

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

Buildings and improvements	- 2% on cost
Leasehold properties	- 2% on cost
Garden fencing	- 10% on reducing balance
Garden equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects 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 notes to the financial statements.

### 2. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Donations	389	1,500
Gate receipts	51,109	41,286
Sale of guide books	141	39
Contract receipts	1,000	1,000
Rents received	38,304	37,923
Deposit account interest	-	-
	<u>90,943</u>	<u>81,748</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Dividends received	<u>16,344</u>	<u>15,495</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>39,165</u>	<u>35,144</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

6. TANGIBLE FIXED ASSETS

	Buildings and improvements £	Leasehold properties £	Garden fencing £
<b>COST</b>			
At 1 January 2021	707,465	320,000	27,849
Additions/ (Disposals)	-	-	-
At 31 December 2021	<u>707,465</u>	<u>320,000</u>	<u>27,849</u>
<b>DEPRECIATION</b>			
At 1 January 2021	302,727	134,400	21,244
Charge for year/ (On disposals)	13,916	6,400	658
At 31 December 2021	<u>316,643</u>	<u>140,800</u>	<u>21,902</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>390,822</u>	<u>179,200</u>	<u>5,947</u>
At 31 December 2020	<u>404,738</u>	<u>185,600</u>	<u>6,605</u>
	Garden equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2021	45,427	2,999	1,103,740
Additions / (Disposals)	281	449	730
At 31 December 2021	<u>45,708</u>	<u>3,448</u>	<u>1,104,470</u>
<b>DEPRECIATION</b>			
At 1 January 2021	40,558	2,506	501,435
Charge for year / (On disposals)	1,288	265	22,527
At 31 December 2021	<u>41,846</u>	<u>2,771</u>	<u>523,962</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>3,862</u>	<u>677</u>	<u>580,508</u>
At 31 December 2020	<u>4,869</u>	<u>493</u>	<u>602,305</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	538,272
Additions	30,000
Disposals	-
Revaluations	79,629
At 31 December 2021	<u>647,901</u>
NET BOOK VALUE	
At 31 December 2021	<u>647,901</u>
At 31 December 2020	<u>538,272</u>

There were no investment assets outside the UK.

8. STOCKS

	2021 £	2020 £
Stocks	<u>500</u>	<u>1,133</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>11,151</u>	<u>6,618</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	2,408	2,205
Other creditors	<u>10,699</u>	<u>2,302</u>
	<u>13,107</u>	<u>4,507</u>

High Beeches Gardens Conservation Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

11. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	1,164,006	75,670	1,239,676
Restricted funds			
General fund	10,537	90	10,627
<b>TOTAL FUNDS</b>	<b>1,174,543</b>	<b>75,760</b>	<b>1,250,303</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	107,287	111,246	79,629	75,670
Restricted funds				
General fund	1,700	1,610	-	90
<b>TOTAL FUNDS</b>	<b>108,987</b>	<b>112,856</b>	<b>79,629</b>	<b>75,760</b>

High Beeches Gardens Conservation Trust

Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	2021 £	2020 £
<b>INCOMING RESOURCES</b>		
Activities for generating funds		
Donations	389	1,500
Gate receipts	51,109	41,286
Sale of guide books	141	39
Contract receipts	1,000	1,000
Rents received	38,304	37,923
Deposit account interest	-	-
	<u>90,943</u>	<u>81,748</u>
Investment income		
Dividends received	16,344	15,495
	<u>107,287</u>	<u>97,243</u>
<b>RESOURCES EXPENDED</b>		
Fundraising trading: cost of goods sold and other costs		
Garden maintenance and tools	2,770	20,649
Garden sundries	1,481	2,495
Staff costs and pensions	40,823	36,771
Insurance	3,813	3,476
Fuel	613	516
Catering	657	491
Rent	8,825	-
Rates	3,739	2,517
Light and heat	867	750
Staff training	1,296	610
Cleaning	-	-
Advertising	3,339	5,815
	<u>68,223</u>	<u>74,090</u>
Support costs		
Finance		
Motor running expenses	2,536	402
Subscriptions	2,026	2,005
Telephone	472	316
Postage and stationery	69	25
Computer running costs	1,060	1,413
Accountancy fees	2,150	2,150
Payroll fees	605	605
Travelling and subsistence	283	42
Legal and professional fees	3,395	3,196
Other fund raising costs	7,900	-
Depreciation of leasehold properties	6,400	6,400
Depreciation of buildings and improvements	13,916	13,916
	<u>40,812</u>	<u>30,470</u>
Carried forward		

This page does not form part of the statutory financial statements

High Beeches Gardens Conservation Trust

Detailed Statement of Financial Activities  
for the year ended 31 December 2021

	2021 £	2020 £
Finance		
Brought forward	10,812	30,470
Depreciation of garden fencing	658	731
Depreciation of garden equipment	1,288	1,623
Depreciation of computer equipment	265	221
	<u>43,023</u>	<u>33,045</u>
Total resources expended	111,246	107,135
	<u>          </u>	<u>          </u>
Net expenditure before gains and losses	(3,959)	(9,892)
Realised recognised gains and losses		
Gain/(loss) on fixed asset investment	79,629	32,357
	<u>          </u>	<u>          </u>
Net income/(expenditure)	<u><u>75,670</u></u>	<u><u>22,465</u></u>

This page does not form part of the statutory financial statements

**THE HIGH BEECHES GARDENS CONSERVATION TRUST**

England & Wales - Charity number 299134

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
31 December 2020**

**for  
High Beeches Gardens Conservation Trust**

AKP Affinity  
Oakwood House  
Guildford Road  
Bucks Green  
Horsham  
West Sussex  
RH12 3JJ

# High Beeches Gardens Conservation Trust

## Contents of the Financial Statements for the year ended 31 December 2020

	Page
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Balance Sheet	3
Notes to the Financial Statements	4 to 8
Detailed Statement of Financial Activities	9 to 10

## High Beeches Gardens Conservation Trust

### Report of the Trustees for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

299134

**Principal address**

The High Beeches  
Handcross  
West Sussex  
RH17 6HQ

**Trustees**

Mrs A Boscawen  
Mrs S K Bray  
Mr J M Bray  
Sir Philip Warner Bt.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

The charity's activities relate to the land and buildings held in trust adjacent to The High Beeches, Handcross, West Sussex.

The trust land must be used for the enjoyment of the public and for the purpose of research by the growth and propagation of trees and plants with a view to the furtherance of the study and science of botany, the increase and dissemination of the knowledge in respect thereof, the improvement of the methods and practice of horticulture, the promotion of the conservation of nature, especially those rarer species of plants and trees in danger of loss of cultivation and for the benefit of the public.

**ON BEHALF OF THE BOARD:**

Mrs S K Bray - Trustee

7 June 2021

## High Beeches Gardens Conservation Trust

### Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Notes					
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Activities for generating funds	2	81,748		81,748	77,840
Investment income	3	15,495	-	15,495	15,069
		<u>97,243</u>	<u>-</u>	<u>97,243</u>	<u>92,909</u>
<b>Total incoming resources</b>					
 <b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other Costs		74,090	-	74,090	66,116
 <b>Other resources expended</b>		 <u>33,045</u>	 <u>-</u>	 <u>33,045</u>	 <u>31,171</u>
<b>Total resources expended</b>		<u>107,135</u>	<u>-</u>	<u>107,135</u>	<u>97,287</u>
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(9,892)	-	(9,892)	(4,378)
 <b>Other recognised gains/losses</b>					
Gains/losses on investment assets		32,357	-	32,357	76,028
<b>Net movement in funds</b>		<u>22,465</u>		<u>22,465</u>	<u>71,650</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,141,541</u>	<u>10,537</u>	<u>1,152,078</u>	<u>1,080,428</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>1,164,006</u></u>	 <u><u>10,537</u></u>	 <u><u>1,174,543</u></u>	 <u><u>1,152,078</u></u>

The notes form part of these financial statements

## High Beeches Gardens Conservation Trust

### Balance Sheet At 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	602,305	-	602,305	624,246
Investments	7	538,272	-	538,272	505,915
		1,140,577	-	1,140,577	1,130,161
 <b>CURRENT ASSETS</b>					
Stocks	8	1,133	-	1,133	1,700
Debtors	9	6,618	-	6,618	6,601
Cash at bank and in hand		20,185	10,537	30,722	17,660
		27,936	10,537	38,473	25,961
 <b>CREDITORS</b>					
Amounts falling due within one year	10	(4,507)	-	(4,507)	(4,044)
		23,429	10,537	33,967	21,917
 <b>NET CURRENT ASSETS</b>					
		1,164,006	10,537	1,174,543	1,152,078
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,164,006	10,537	1,174,543	1,152,078
 <b>NET ASSETS</b>					
		1,164,006	10,537	1,174,543	1,152,078
 <b>FUNDS</b>					
	11			1,164,006	1,141,541
Unrestricted funds				10,537	10,537
Restricted funds				1,174,543	1,152,078
 <b>TOTAL FUNDS</b>					
				1,174,543	1,152,078

The financial statements were approved by the Board of Trustees on 7 June 2021 and were signed on its behalf by:

Mrs S K Bray -Trustee

The notes form part of these financial statements

## High Beeches Gardens Conservation Trust

### Notes to the Financial Statements for the year ended 31 December 2020

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

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

Buildings and improvements	- 2% on cost
Leasehold properties	- 2% on cost
Garden fencing	- 10% on reducing balance
Garden equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects 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 notes to the financial statements.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Donations	1,500	3,550
Gate receipts	41,286	35,318
Sale of guide books	39	240
Contract receipts	1,000	1,000
Rents received	37,923	37,722
Deposit account interest	-	10
	<u>81,748</u>	<u>77,840</u>
	<u><u>81,748</u></u>	<u><u>77,840</u></u>

**High Beeches Gardens Conservation Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Dividends received	<u>15,495</u>	<u>15,069</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	<u>35,144</u>	<u>39,563</u>

**High Beeches Gardens Conservation Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**6. TANGIBLE FIXED ASSETS**

	Buildings and improvements £	Leasehold properties £	Garden fencing £
<b>COST</b>			
At 1 January 2020	707,465	320,000	27,523
Additions/ (Disposals)	-	-	326
	<u>707,465</u>	<u>320,000</u>	<u>27,849</u>
At 31 December 2020	<u>707,465</u>	<u>320,000</u>	<u>27,849</u>
<b>DEPRECIATION</b>			
At 1 January 2020	288,811	128,000	20,513
Charge for year/ (On disposals)	13,916	6,400	731
	<u>302,727</u>	<u>134,400</u>	<u>21,244</u>
At 31 December 2020	<u>302,727</u>	<u>134,400</u>	<u>21,244</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>404,738</u>	<u>185,600</u>	<u>6,605</u>
At 31 December 2019	<u>418,654</u>	<u>192,000</u>	<u>7,010</u>
	Garden equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2020	45,427	2,375	1,102,790
Additions / (Disposals)	-	624	950
	<u>45,427</u>	<u>2,999</u>	<u>1,103,740</u>
At 31 December 2020	<u>45,427</u>	<u>2,999</u>	<u>1,103,740</u>
<b>DEPRECIATION</b>			
At 1 January 2020	38,935	2,285	478,544
Charge for year / (On disposals)	1,623	221	22,891
	<u>40,558</u>	<u>2,506</u>	<u>501,435</u>
At 31 December 2020	<u>40,558</u>	<u>2,506</u>	<u>501,435</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>4,869</u>	<u>493</u>	<u>602,305</u>
At 31 December 2019	<u>6,492</u>	<u>90</u>	<u>624,246</u>

**High Beeches Gardens Conservation Trust**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2020	505,915
Additions	-
Disposals	-
Revaluations	32,357
	538,272
At 31 December 2020	538,272
 <b>NET BOOK VALUE</b>	
At 31 December 2020	538,272
At 31 December 2019	505,915

There were no investment assets outside the UK.

**8. STOCKS**

	2020 £	2019 £
Stocks	1,133	1,700
	1,133	1,700

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Other debtors	6,618	6,601
	6,618	6,601

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Taxation and social security	2,205	1,753
Other creditors	2,302	2,291
	4,507	4,044

## High Beeches Gardens Conservation Trust

### Notes to the Financial Statements - continued for the year ended 31 December 2020

#### 11. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	1,141,541	22,465	1,164,006
<b>Restricted funds</b>			
General fund	10,537	-	10,537
<b>TOTAL FUNDS</b>	1,152,078	22,465	1,174,543

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	97,243	107,135	32,357	22,465
<b>Restricted funds</b>				
General fund	-	-	-	-
<b>TOTAL FUNDS</b>	97,243	107,135	32,357	22,465

## High Beeches Gardens Conservation Trust

### Detailed Statement of Financial Activities for the year ended 31 December 2020

	2020	2019
	£	£
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Donations	1,500	3,550
Gate receipts	41,286	35,318
Sale of guide books	39	240
Contract receipts	1,000	1,000
Rents received	37,923	37,722
Deposit account interest	-	10
	81,748	77,840
<b>Investment income</b>		
Dividends received	15,495	15,069
	97,243	92,909
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Garden maintenance and tools	20,649	8,266
Garden sundries	2,495	492
Staff costs and pensions	36,771	41,169
Insurance	3,476	3,211
Fuel	516	715
Catering	491	450
Rates	2,517	4,521
Light and heat	750	568
Staff training	610	-
Cleaning	-	214
Advertising	5,815	6,510
	74,090	66,116
<b>Support costs</b>		
<b>Finance</b>		
Motor running expenses	402	331
Subscriptions	2,005	1,550
Telephone	316	517
Postage and stationery	25	41
Computer running costs	1,413	943
Accountancy fees	2,150	2,150
Payroll fees	605	605
Travelling and subsistence	42	448
Legal and professional fees	3,196	1,804
Depreciation of leasehold properties	6,400	6,400
Depreciation of buildings and improvements	13,916	13,954
	30,470	28,723

This page does not form part of the statutory financial statements

**High Beeches Gardens Conservation Trust**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2020**

	2020	2019
	£	£
<b>Finance</b>		
Brought forward	30,470	28,723
Depreciation of garden fencing	731	717
Depreciation of garden equipment	1,623	1,686
Depreciation of computer equipment	221	45
	<u>33,045</u>	<u>31,171</u>
<b>Total resources expended</b>	107,135	97,287
	<u>          </u>	<u>          </u>
<b>Net expenditure before gains and losses</b>	(9,892)	(4,378)
	<u>          </u>	<u>          </u>
<b>Realised recognised gains and losses</b>		
Gain/(loss) on fixed asset investment	32,357	76,028
	<u>          </u>	<u>          </u>
<b>Net income/(expenditure)</b>	<u><u>22,465</u></u>	<u><u>71,650</u></u>

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