

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>		<b>100,712</b>	<b>-</b>	<b>100,712</b>	<b>112,019</b>
<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>		<b>44,087</b>	<b>-</b>	<b>44,087</b>	<b>44,054</b>
<b>Total resources expended</b>		<b>131,428</b>	<b>-</b>	<b>131,428</b>	<b>146,409</b>
<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>		<b>(17,799)</b>	<b>-</b>	<b>(17,799)</b>	<b>15,727</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,152,978</b>	<b>-</b>	<b>1,152,978</b>	<b>1,137,251</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,135,179</b>	<b>-</b>	<b>1,135,179</b>	<b>1,152,978</b>

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>	11				
Unrestricted funds				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
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	84,744	95,649
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### 3. INVESTMENT INCOME

	2024	2023
	£	£
Dividends received	15,968	16,370
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# 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	722,203	320,000	29,353	76,598	3,448	1,151,602
<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	363,622	160,000	23,798	51,925	3,232	602,577
<b>NET BOOK VALUE</b>						
At 31 December 2024	358,581	160,000	5,555	24,673	216	549,025
At 31 December 2023	373,809	166,400	6,172	2,383	324	549,088

## 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	571,492
<b>NET BOOK VALUE</b>	
At 31 December 2024	571,492
At 31 December 2023	593,575

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



# 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
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	84,744	95,649
<b>Investment income</b>		
Dividends received	15,968	16,370
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<b>Total incoming resources</b>	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
	<hr/>	<hr/>
	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)	-
	<hr/>	<hr/>
	44,087	44,054
	<hr/>	<hr/>
<b>Total resources expended</b>	131,428	146,409
	<hr/>	<hr/>
<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
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<b>Net income/(expenditure)</b>	(17,799)	15,727
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