

**Hampshire Gardens Trust**  
(Charitable Incorporated Organisation)

**Accounts**

**Period Ended 31 March 2017**

Charity Number: 289378

**HAMPSHIRE GARDENS TRUST**

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE PERIOD ENDED 31 MARCH 2017**

**Independent Examiner's Report to the Trustees of Hampshire Gardens Trust**

I report on the accounts of the company for the period ended 31 March 2017 which are set out on pages 5 to 13.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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

.....  
Ralph Crump

Ralph Crump Accountants Limited  
Drove House  
14 Bakers Drove  
Rownhams  
Southampton  
SO16 8AD

Date.....

**HAMPSHIRE GARDENS TRUST**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31 MARCH 2017**

|   | Unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total 2017<br>£ |
|---|-------------------|-----------------|-----------------|-----------------|
| <b>INCOME</b>                                 |                   |                 |                 |                 |
| Grants, donations and subscriptions           | 2,541             | -               | -               | 2,541           |
| Service level payment                         | 8,500             | -               | -               | 8,500           |
| Income from trading activities                | 2,911             | -               | -               | 2,911           |
| Income earned from assets                     | 303               | -               | -               | 303             |
| Art Project                                   | -                 | -               | -               | -               |
| Student bursary                               | -                 | -               | 1,000           | 1,000           |
| Lecture reserve funds                         | -                 | -               | -               | -               |
| Service level reserve fund                    | -                 | -               | -               | -               |
| Gift aid                                      | 3,458             | -               | -               | 3,458           |
|   | <u>17,713</u>     | -               | 1,000           | <u>18,713</u>   |
| <b>LESS EXPENDITURE</b>                       |                   |                 |                 |                 |
| Expenditure directly for charitable purposes  | 2,729             | -               | 2,000           | 4,729           |
| Expenditure for management and administration | 13,899            | -               | -               | 13,899          |
|   | <u>16,628</u>     | -               | 2,000           | <u>18,628</u>   |
| (Deficit)/surplus for the year                | 1,085             | -               | (1,000)         | 85              |
| Balance brought forward at 1 October 2016     | -                 | -               | -               | -               |
| Transfer between funds                        | -                 | -               | -               | -               |
| Transfer from unincorporated charity          | 40,273            | 15,119          | 9,805           | 65,197          |
| Balance carried forward 31 March 2017         | <u>41,358</u>     | <u>15,119</u>   | <u>8,805</u>    | <u>65,282</u>   |

# HAMPSHIRE GARDENS TRUST

## BALANCE SHEET

AS AT 31 MARCH 2017

|   |      | 2017          |                      |
|---|------|---------------|----------------------|
|   | Note | £             | £                    |
| <b>Fixed assets</b>                                   |      |               |                      |
| Petersfield Physic Garden Centre                      | 2    |               | -                    |
| <b>Current assets</b>                                 |      |               |                      |
| Debtors   | 3    | 1,200         |                      |
| Cash at bank  |      | <u>73,619</u> |                      |
|   |      | 74,819        |                      |
| <b>Creditors:</b> amounts falling due within one year | 4    | <u>9,537</u>  |                      |
| <b>Net current assets</b>                             |      |               | 65,282               |
| <b>Net assets</b>                                     |      |               | <u><u>65,282</u></u> |
| <b>Funds</b>  |      |               |                      |
| Unrestricted funds                                    | 5    | 56,477        |                      |
| Restricted funds                                      | 1    | <u>8,805</u>  |                      |
|   |      | 65,282        |                      |
|   |      |               | <u><u>65,282</u></u> |

The Trustees have acknowledged their responsibilities for preparing accounts which give a true and fair view of the charity's activities for the year then ended in accordance with applicable accounting standards and the Charities Accounting Statement of Recommended Practice (SORP).

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED GENERAL FUNDS  
(FOR INFORMATION PURPOSES ONLY)**

**FOR THE PERIOD ENDED 31 MARCH 2017**

|   | 2017         |                      |
|---|--------------|----------------------|
|   | £            | £                    |
| <b>INCOME</b>   |              |                      |
| <b>Grants, service level payment, donations<br/>and subscriptions</b> |              |                      |
| Grant   | -            |                      |
| Service level payment, Hampshire County Council                       | 8,500        |                      |
| Donations   | 1,140        |                      |
| Subscriptions   | 1,401        |                      |
| Gift aid  | <u>3,458</u> |                      |
|   |              | 14,499               |
| <b>Income from trading activities</b>                                 |              |                      |
| Member's events   | 2,911        |                      |
| Lectures  | <u>-</u>     |                      |
|   |              | 2,911                |
| <b>Income earned from assets</b>                                      |              |                      |
| Bank interest   |              | 3                    |
| Book sales  |              | -                    |
| Miscellaneous   |              | 300                  |
| <b>TOTAL INCOME</b>   |              | <u><u>17,713</u></u> |

# HAMPSHIRE GARDENS TRUST

## INCOME AND EXPENDITURE ACCOUNT - UNRESTRICTED GENERAL FUNDS (FOR INFORMATION PURPOSES ONLY)

FOR THE PERIOD ENDED 31 MARCH 2017

|  | 2017          |                      |
|--|---------------|----------------------|
|  | £             | £                    |
| <b>EXPENDITURE</b>                                   |               |                      |
| <b>Expenditure directly for charitable purposes</b>  |               |                      |
| Grants:  |               |                      |
| Conservation   | 750           |                      |
| Education  | 168           |                      |
|  | <u>918</u>    |                      |
| Members' events                                      | 1,356         |                      |
| Promotion  | 240           |                      |
| Research   | 195           |                      |
| Subscriptions  | -             |                      |
| Lectures   | 20            |                      |
|  | <u>1,811</u>  |                      |
|  |               | 2,729                |
| <b>Expenditure for management and administration</b> |               |                      |
| Secretarial salary (including PAYE and NIC)          | 8,597         |                      |
| Office expenses, telephone and postage               | 2,467         |                      |
| Printing and stationery                              | 543           |                      |
| Travel expenses                                      | 175           |                      |
| Subscriptions  | 382           |                      |
| Insurance  | 965           |                      |
| Accountancy charges                                  | 550           |                      |
| Office equipment                                     | -             |                      |
| Website & IT   | 220           |                      |
| Library  | -             |                      |
| Sundry   | -             |                      |
|  | <u>13,899</u> |                      |
|  |               | 13,899               |
| <b>TOTAL EXPENDITURE</b>                             |               | <u><u>16,628</u></u> |

**HAMPSHIRE GARDENS TRUST**

**INCOME AND EXPENDITURE ACCOUNT - DESIGNATED FUNDS  
(FOR INFORMATION PURPOSES ONLY)**

**FOR THE PERIOD ENDED 31 MARCH 2017**

|                          | <b>2017</b> |   |
|--------------------------|-------------|---|
|                          | <b>£</b>    | <b>£</b>                                    |
| <b>INCOME</b>            |             |   |
| <b>TOTAL INCOME</b>      |             | <u>          </u><br><u>          </u><br>- |
| <b>EXPENDITURE</b>       |             |   |
| <b>TOTAL EXPENDITURE</b> |             | <u>          </u><br><u>          </u><br>- |

**HAMPSHIRE GARDENS TRUST**  
**INCOME AND EXPENDITURE ACCOUNT - RESTRICTED FUNDS**  
**(FOR INFORMATION PURPOSES ONLY)**  
**FOR THE PERIOD ENDED 31 MARCH 2017**

|                          | <b>2017</b>  |                     |
|--------------------------|--------------|---------------------|
|                          | <b>£</b>     | <b>£</b>            |
| <b>INCOME</b>            |              |                     |
| Student Bursary          | <u>1,000</u> |                     |
| <b>TOTAL INCOME</b>      |              | <u><u>1,000</u></u> |
| <b>LESS EXPENDITURE</b>  |              |                     |
| Student Bursary          | <u>2,000</u> |                     |
| <b>TOTAL EXPENDITURE</b> |              | <u><u>2,000</u></u> |



**HAMPSHIRE GARDENS TRUST**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 MARCH 2017**

|  | <b>Unrestricted<br/>Funds</b> | <b>2017<br/>Restricted<br/>Funds</b> | <b>Total</b>  |
|--|-------------------------------|--------------------------------------|---------------|
|  | <b>£</b>                      | <b>£</b>                             | <b>£</b>      |
| <b>CASH FUNDS</b>  |                               |                                      |               |
| Bank savings accounts                                      | 6,270                         | -                                    | 6,270         |
| Bank current accounts                                      | 58,544                        | 8,805                                | 67,349        |
|  | <u>64,814</u>                 | <u>8,805</u>                         | <u>73,619</u> |
| <b>INVESTMENT ASSETS</b>                                   |                               |                                      |               |
| Fixed assets - Petersfield Physic Garden<br>Visitor Centre | -                             | -                                    | -             |
| <b>CURRENT ASSETS/LIABILITIES</b>                          |                               |                                      |               |
| Debtors  | 1,200                         | -                                    | 1,200         |
| Creditors  | (9,537)                       | -                                    | (9,537)       |
| <b>TOTAL NET ASSETS</b>                                    | <u>56,477</u>                 | <u>8,805</u>                         | <u>65,282</u> |

|                                      | <b>Unrestricted<br/>Funds</b> | <b>2017<br/>Designated</b> | <b>Restricted<br/>Funds</b> | <b>Total</b>  |
|--------------------------------------|-------------------------------|----------------------------|-----------------------------|---------------|
|                                      | <b>£</b>                      | <b>£</b>                   | <b>£</b>                    | <b>£</b>      |
| <b>ACCUMULATED FUNDS</b>             |                               |                            |                             |               |
| Balance brought forward              | -                             | -                          | -                           | -             |
| (Deficit)/surplus for the year       | 1,085                         | -                          | (1,000)                     | 85            |
| Transfer between funds               | 6,448                         | (6,448)                    | -                           | -             |
| Transfer from unincorporated charity | 40,273                        | 15,119                     | 9,805                       | 65,197        |
|                                      | <u>47,806</u>                 | <u>8,671</u>               | <u>8,805</u>                | <u>65,282</u> |

**HAMPSHIRE GARDENS TRUST**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2017**

|   | £       | 2017  | £      |
|---|---------|-------|--------|
| <b>1. RESTRICTED FUNDS</b>  |         |       |        |
| <b>Children's Homes Fund</b>  |         |       |        |
| Transfer from unincorporated charity                                    | 892     |       |        |
| Fund carried forward  |         |       | 892    |
| <b>Urban Parks Study</b>  |         |       |        |
| Transfer from unincorporated charity                                    | 7,413   |       |        |
| Fund carried forward  |         |       | 7,413  |
| <b>Student Bursary</b>  |         |       |        |
| Transfer from unincorporated charity                                    | 1,500   |       |        |
| Movement in year  | (1,000) |       |        |
| Fund carried forward  |         |       | 500    |
|   |         | 8,805 |        |
| <b>2. FIXED ASSETS</b>  |         |       |        |
| <b>Petersfield Physic Garden Centre</b>                                 |         |       |        |
| <b>Cost</b>   |         |       |        |
| Balance transferred from unincorporated charity and as at 31 March 2017 |         |       | 22,242 |
| <b>Depreciation</b>   |         |       |        |
| Balance transferred from unincorporated charity and as at 31 March 2017 |         |       | 22,242 |
| <b>Net book value</b>   |         |       |        |
| Balance transferred from unincorporated charity and as at 31 March 2017 |         |       | -      |
| <b>3. DEBTORS</b>   |         |       |        |
| Prepayments   | -       |       |        |
| Accrued income  | 1,200   |       |        |
|   |         |       | 1,200  |
| <b>4. CREDITORS</b>   |         |       |        |
| Deferred income   | 8,637   |       |        |
| Other creditors   | 900     |       |        |
|   |         |       | 9,537  |

**HAMPSHIRE GARDENS TRUST**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31 MARCH 2017**

|   | <b>2017</b>    |                      |  |
|---|----------------|----------------------|--|
|   | £              | £                    |  |
| <b>5. UNRESTRICTED FUNDS</b>                          |                |                      |  |
| <b>General Fund</b>                                   |                |                      |  |
| Transfer from unincorporated charity                  | 40,273         |                      |  |
| Add: Income   | 17,713         |                      |  |
| Less: Expenditure                                     | (16,628)       |                      |  |
| Transfer between funds                                | <u>6,448</u>   |                      |  |
| Fund carried forward                                  |                | 47,806               |  |
| <b>Designated fund - IT Equipment</b>                 |                |                      |  |
| Transfer from unincorporated charity                  | 171            |                      |  |
| Less: Expenditure                                     | <u>-</u>       |                      |  |
| Fund carried forward                                  |                | 171                  |  |
| <b>Designated fund - Development Fund</b>             |                |                      |  |
| Transfer from unincorporated charity                  | 783            |                      |  |
| Transfer between funds                                | <u>(783)</u>   |                      |  |
| Fund carried forward                                  |                | -                    |  |
| <b>Designated fund - Project Funds</b>                |                |                      |  |
| Transfer from unincorporated charity                  | 1,165          |                      |  |
| Transfer between funds                                | <u>(1,165)</u> |                      |  |
| Fund carried forward                                  |                | -                    |  |
| <b>Designated fund - Art Project</b>                  |                |                      |  |
| Transfer from unincorporated charity                  | 5,000          |                      |  |
| Transfer between funds                                | <u>(5,000)</u> |                      |  |
| Fund carried forward                                  |                | -                    |  |
| <b>Designated fund - Bursary Funds</b>                |                |                      |  |
| Transfer from unincorporated charity                  | 1,000          |                      |  |
| Less: Expenditure                                     | <u>-</u>       |                      |  |
| Fund carried forward                                  |                | 1,000                |  |
| <b>Designated fund - Conservation and Development</b> |                |                      |  |
| Transfer from unincorporated charity                  | 5,000          |                      |  |
| Transfer between funds                                | <u>500</u>     |                      |  |
| Fund carried forward                                  |                | 5,500                |  |
| <b>Designated fund - Education</b>                    |                |                      |  |
| Transfer from unincorporated charity                  | 2,000          |                      |  |
| Transfer between funds                                | <u>-</u>       |                      |  |
| Fund carried forward                                  |                | 2,000                |  |
|   |                | <u><u>56,477</u></u> |  |

