Hitchin Community Gardens

(Also known as Triangle Community Garden)

Company registration number **7676360**

Charity registration number: **1145243**

TRUSTEES' ACCOUNTING REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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Hitchin Community Gardens aka Triangle Community Garden
Registered Charity No. 1145243
Company Registration: 7676360

ORGANISATIONAL PROFILE
FOR THE YEAR ENDED 31 AUGUST 2025

TRUSTEES

Chair	Victoria Mary Wyer
Vice Chair	Katherine Maria Hughes
Treasurer	Isabelle Robinson
	Hilary Jean Oughton
	John Anthony Wyer
	Adrian Stones (until 27 November 2024)
	Andrew Green (until 27 November 2024)
	Gareth Hills (until 27 November 2024)
	Caroline Borenzstajn (from 17 June 2025)
	Stephanie White (from 19 August 2025)
	Holly Butcher (from 19 August 2025)

REGISTERED OFFICE: 23 Priory Way
Hitchin
SG4 9BJ

BANKERS: The Co-operative Bank-Business
PO Box 250
Skelmersdale
WN8 6WT

INDEPENDENT EXAMINER: Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way, Deptford London SE8 4LY

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INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS TO THE TRUSTEES OF HITCHIN COMMUNITY GARDENS

I report on the financial statements for the year ended 31 August 2025 set out on pages 4 - 9.

Respective responsibilities of Trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 reports limited to those matters set out in the statement as follows:

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

   a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

   b) to prepare accounts which accord with the accounting records and comply with Regulations 9 of the 2006 Accounts Regulations

   have 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.

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA , MCIPP, MIPA Date: 23/04/2026
Flat 3, 11 Rochdale Way Deptford London SE8 4LY

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Hitchin Community Gardens					
Balance Sheet as at 31st August 2025					
	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total This Year	Total Last Year
Fixed Assets					
Tangible Fixed Assets - Equipment	£0.00	£0.00	£0.00	£0.00	£0.00
Total Fixed Assets	£0.00	£0.00	£0.00	£0.00	£0.00
Current Assets					
Stock	£410.00	£0.00	£0.00	£410.00	£20.00
Debtors and Prepayments	£409.55	£2,196.00	£0.00	£2,605.55	£2,838.20
Cash at Bank and in Hand	£36,845.53	£20,313.12	£0.00	£57,158.65	£44,246.81
Total Current Assets	£37,665.08	£22,509.12	£0.00	£60,174.20	£47,105.01
Current Liabilities					
Creditors and Accruals	£3,962.52	£451.61	£0.00	£4,414.13	£1,225.06
Deferred Income	£0.00	£0.00	£0.00	£0.00	£0.00
Total Current Liabilities	£3,962.52	£451.61	£0.00	£4,414.13	£1,225.06
Net Current Assets	£33,702.56	£22,057.51	£0.00	£55,760.07	£45,879.95
Total Assets less Current Liabilities	£33,702.56	£22,057.51	£0.00	£55,760.07	£45,879.95
Amounts falling due after more than 1 Year					
Deferred Income	£0.00			£0.00	£0.00
Net Assets	£33,702.56	£22,057.51	£0.00	£55,760.07	£45,879.95
Funds of the Charity					
Triangle Community Garden Fund	£33,702.56		£0.00	£33,702.56	£37,115.38
Specified General Funds	£0.00			£0.00	-£102.10
Restricted Funds		£22,057.51	£0.00	£22,057.51	£8,866.67
Total Funds	£33,702.56	£22,057.51	£0.00	£55,760.07	£45,879.95

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

i) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

Signed by two trustees on behalf of all trustees:

Signature	Print Name	Date
	Vicky Wyer	21.04.2026
	Isabelle Robinson	21.04.2026

Hitchin Community Gardens aka Triangle Community Garden
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Hitchin Community Gardens					
Income and Expenditure for the year ended 31st August		**2025**			
	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total This Year	Total Last Year
Income from:					
Charitable Activities	5,984.10	49,011.85	0	54995.95	42406.40
Donations and Legacies	6,511.10	36,991.40	0	43502.50	12231.04
Other Trading Activities	9,024.40	187.11	0	9211.51	9618.76
Investments	0	0	0	0.00	0.00
Total Income	**21520**	**86190**	**0**	**107710**	**64256**
Expenditure on:					
Charitable Expenditure	12,731.62	54,965.15	0	67696.77	67494.21
Raising Funds	11,272.60	18,860.47	0	30133.07	3301.70
Total Expenditure	**24004**	**73826**	**0**	**97830**	**70796**
Net Income before Other Recognised Gains and Losses	**-2484.62**	**12,365**	**0**	**9,880**	**-6,540**
Other Recognised Gains and Losses	0	0	0	0	0
Transfer between Funds	**-826.10**	**826.10**	0	0	
Net Movement in Funds	**-3311**	**13191**	**0**	**9,880**	**-6539.71**
Total funds Brought Forward	**37,013.28**	**8,866.67**	**0**	**45880**	**52419.77**
Total Funds Carried Forward	**33702.56**	**22057.51**	**0**	**55760**	**45880**

Notes forming part of the Financial Statements for the year ended 31st August 2025

1. **Basis of Accounting**
   The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE and the 2015 SORP

2. **Accounting Policies**
   The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

   (a) Fund Accounting
   Unrestricted funds are available for use at the discretion of trustees in furtherance of the general objectives of the charity.
   Designated finds are unrestricted funds earmarked by the trustees for particular purposes.
   Restricted funds are subject to restrictions on their expenditure imposed by the donor.

   (b) Income
   All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
   Voluntary Income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
   Donated Services are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
   Income from Trading and Charitable Activities are accounted for when earned. Hertfordshire County Council is responsible for the commissioning and payment of fees for six of the gardeners attending the Growing Ability project. Fees of £18,347.23 were received from HCC in the year ended 31st August 2025.

   (c) Expenditure
   Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.
   Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
   Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

   (d) Fixed Assets
   Fixed Assets are included at cost less accumulated depreciation. The cost of minor additions, those costing below £1000 and those whose purchase costs are fully covered

by a grant are not capitalised. Depreciation is provided at rates calculated to write off the cost of the asset over its expected useful life, which in all cases is estimated at 5 years. Currently the charity has no fixed assets which have not been written off.

3. Income

(a) Donations

Crane Charitable Funds - £2,534.90
Crowdfunding (Man Made Meals) - £5,363.25 (Including match-funding from Aviva)
Other donations - £751.60

(b) Grants

ASDA grant - £1,000
Herts Community Foundation - £11,572.50 (three grants in total)
Herts County Council – £384 (Councillors' Locality Funds)
North Herts District Council (Prosperity Grant) - £20,000
Neighbourly Community Trust - £1,500

(c) Gift Aid Claim

HMRC – 396.25

4. Expenditure

For analysis see attached appendix

5. Trustee Remuneration and Related Party Transactions

Reimbursements were made to trustees for purchases made directly for Hitchin Community Gardens.
Details of Trustees other transactions with the charity are given in note 14.

6. Salaries and Wages

At 31st August 2025, 5 part time staff were employed.
Total wages including pension contributions paid in the year to 31st August 2025 were £48,425.76.

9. Tangible Fixed Assets

Net Value of Assets as of 31st August 25 is £0

11. Debtors

Prepaid expenses	£ 881.29
Debtors	£1724.26
Reclaimable Gift Aid Tax	£ 0.00
	£2605.55

12. Creditors and Accruals

Income received in advance	£1755.31
Creditors	£3078.00
Payroll & pension liabilities*	£(419.18)
Total	£4414.13

*Amount is based on the outstanding refund of £542 from HMRC (change payroll provider halfway through the Tax Financial year (Sept 23) resulted in TCG being overcharged by HMRC. HMRC hope to sort it out within 12 months)

13. Analysis of Net Assets Between Funds

Triangle Community Garden and Ransom's Pavilion	£33,702.56
Growing Ability Group and other Restricted Runds	£22,057.51

14. Related Parties

One trustee is a director of Bowles & Wyer who do the photocopying for Hitchin Community Gardens. No charge is made for black and white copies, and colour copies are invoiced at cost. This is considerably cheaper than using another supplier.

See page 8 for Appendix A (Note 4) and page 9 for Reserves Statement

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Appendix A

Note 4			
Hitchin Community Gardens			
Expenditure for the Year ended 31st August 2025			
	Unrestricted Funds	**Restricted Funds**	**Total**
Charity Management and Adminstration, and running costs			
Advertisement, Recruitment and General Publicity	£162.00	£162.00	£324.00
Office Costs	£313.46	£688.76	£1,002.22
Staff training	£94.80	£1,341.42	£1,436.22
Subscriptions	£91.02	£209.06	£300.08
Allotment and Pavilion Rent		£3,960.00	£3,960.00
Insurance	£418.74	£418.72	£837.46
Material costs, PPE, Tools and equipment	£560.30	£1,345.83	£1,906.13
Refreshments	£169.64	£272.87	£442.51
Travel and Visits	£228.00	£373.95	£601.95
Workshop Nominal Costs	£2,396.88	£5,210.19	£7,607.07
Ad Hoc Contractor/temporary Staff		£324.97	£324.97
	£4,434.84	£14,307.77	**£18,742.61**
Payroll Expenses			
Salary and wages costs (Including payroll costs)	£2,527.41	£24,058.00	£26,585.41
Project manager wages (Including payroll costs)	£5,265.71	£13,949.15	£19,214.86
Staff Cover wages	£131.16	£909.28	£1,040.44
Support 1:1 wages	£0.00	£1,585.05	£1,585.05
	£7,924.28	£40,501.48	**£48,425.76**
Governances Costs			
Accountant/Examiner charges	£350.00	£0.00	£350.00
DBS Check	£15.70	£143.70	£159.40
Legal costs	£6.80	£27.20	£34.00
Trustee Training		-£15.00	-£15.00
	£372.50	£155.90	**£528.40**
Expenditure on Raising Funds			
Event costs	£919.15	£0.00	£919.15
Produce cost	£1,484.78	£3.50	£1,488.28
Pavilion cost	£1,449.60	£51.93	£1,501.53
Gazebo cost	£0.00	£0.00	£0.00
Premises refurb: Community Garden, Pavilion & Allotments	£7,419.07	£18,805.04	£26,224.11
	£11,272.60	£18,860.47	**£30,133.07**
Total Expenditure	**£24,004.22**	**£73,825.62**	**£97,829.84**

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Hitchin Community Gardens Reserves Statement 2025

Hitchin Community Gardens needs reserves to:

- Meet any contractual liabilities should the organisation have to close
- Meet unexpected costs like repairs to the pavilion
- To replace equipment as it wears out.
- Ensure the charity can provide a continuing service for its beneficiaries and to the community
- Provide working capital if funding is paid in arrears, and to enable it to bid for funding which is paid in arrears
- Provide working capital where there is a gap between funding streams. Where funding is not renewed bids for alternative sources can take time to process.
- Enable it to expand the range of services offered
- Provide a contingency fund in the event of a shortfall in one or more of its funding activities

Hitchin Community Garden Reserves at 31st August 2025:

Hitchin Community Garden's reserves policy states that reserves should be between 18% and 58% of turnover.

Reserves at 31st August 2025 are £55,760 of which £22,057 are restricted.
£55,760 represents 52% of turnover.

A large proportion of our unrestricted reserves is earmarked for the continuation of our Community Outreach role which allows us to reach more beneficiaries and provide more wide-ranging services to address the needs of our community.

Part of the purpose of this role, which has become subsumed into the Project Manager role with a proportionate increase in hours, is to seek new markets and new funding to address future known and unknown financial shortfalls: cuts to our contract income from the local authority came into play in 2021-22. Any new clients we attract through the Adult Care Services Commissioning Framework since then have and will come in on the new low rates. These rates are well below the per-client cost of running our service. This continues to impact us as we recruit new clients, although as we grow our service to reach more people, we hope to be able to make economies of scale to reduce this per person deficit.

For the moment we need relatively high reserves to address future known and unknown challenges and provide a safety net to offset reduced income.