

REGISTERED COMPANY NUMBER: 2935176 (England and Wales)
REGISTERED CHARITY NUMBER: 1042337

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
LONDON HISTORIC PARKS AND GARDENS TRUST

Able & Young Ltd
Chartered Certified Accountants
Airport House
Purley Way
Croydon
Surrey
CR0 0XZ

LONDON HISTORIC PARKS AND GARDENS TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2022

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LONDON HISTORIC PARKS AND GARDENS TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities, achievements and performance

The objects of the London Historic Parks & Gardens Trust (the Charity) are to promote the education of the public on matters connected with the arts and sciences of historic garden land and to preserve, enhance and re-create for the education and enjoyment of the public whatever historic garden land may exist or have existed in and around London.

In 2019 the Charity launched a new Strategic Direction for the following 3 to 5 years. During the pandemic, the Charity rebranded itself for trading purposes as London Parks & Gardens and developed a strapline 'Protecting our Green Capital' to reflect its core charitable purpose.

Three core aims for the Charity with a number of measurable impact measures were set out in the Strategic Direction. In 2022 these have been achieved as follows:

- ***Champion by influencing through robust research, revealing their significance, our unique planning role and media presence; to help protect them from threats and decline.***
We reviewed 249 consultations with potential impacts on historic landscapes across 29 London boroughs; provided in-depth analysis on 36 planning applications to protect historic parks and gardens; Appeared for a second time at the High Court to quash the planning decision over Victoria Tower Gardens (a Grade 2 public park and the setting for the Houses of Parliament World Heritage Site) protecting the park for future enjoyment. The campaign attracted a further £20k of crowdsourced income to assist with the legal costs. The Victoria Tower Gardens judgment has made legal history re-defining 'significant harm' within the context of planning decisions.
- ***Cultivate knowledge and appreciation of parks, squares, community gardens, cemeteries, churchyards and the people who create, develop and care for them as part of London's rich green infrastructure.***
Motivated a core of 40 volunteers. All volunteers recorded 3,427 hours between them contributed to London Parks & Gardens (LPG). We added 14 new sites to the Inventory, through original archival research, of which 7 in Lewisham were achieved as part of LPG's contribution to the London Borough of Culture. A further 23 Inventory records were updated. We continued to provide our members with 10 e-newsletters, 3 printed colour magazines and London Gardener, our annual Journal packed with information about events, activities and historical discoveries about London's landscapes. Our Winter lecture series continued covering a wide variety of topics and sold over 670 tickets. We held our first hybrid (simultaneously online and in person) lecture as part of the Chelsea Fringe at Francis Holland School, Sloane Square.
- ***Celebrate their beauty, design, horticulture, history, ecology, value and benefits to society.***
Returned to gardens for the first time post Covid with our annual event, now rebranded London Open Gardens (LOG). 31,000 recorded garden visits made by nearly 7,500 ticket holders on one glorious weekend. The Charity shared some £3,500 of ticket sales surplus with eligible participating gardens to support their horticultural work. LOG was made possible with the help of 276 weekend volunteers doing shifts in the 105 participating gardens alongside their many gardeners. The Charity circulated monthly bulletins to nearly 31,000 subscribers packed with interesting news about historic gardens; and posted regularly with social media following up across all channels: Twitter (29%); Instagram (23%) and Facebook (4%).

Changes to London Parks & Gardens Articles

As part of our National Lottery Heritage Fund Resilience grant programme, we reviewed our Articles of Association. LPG obtained legal advice, reviewed its membership arrangements and held a General Meeting at the end of April 2022. The members agreed to adopt new Articles which include provisions for electronic communication and moving to a Trustee Board managed Charity model. Following from this in September 2022 LPG launched a new membership programme, introduce three tiers of contribution: Supporter; Friend; and Benefactor. Over the course of the next year, the Charity will be working to transition as many people as possible from the old membership arrangements to the new system. It is hoped that this arrangement will ultimately lead to a greater diversity and increased financial support, which will more than offset the service costs of delivering the membership package.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Administration

The team of staff comprised: the Director; Administration and Volunteer Coordinator (until December); Communications assistant; and Planning & Conservation Project Officer (until March), all working part time, to a total full time equivalent of 2.4 people over the year. An Events Producer and a PR contractor were commissioned to support the work of reviving the rebranded London Open Gardens (LOG) weekend. Additionally the National Lottery Heritage Fund enabled the recruitment of consultants as follows: a Fundraising and Membership Advisor to support the transition work; and an Evaluation Mentor to guide LPG through the completion of its grant reporting requirements and instill good evaluation practice. Crucial volunteers continue to support all the administration work, such as the volunteer IT manager, Colin Wing, and volunteer Keeper of the Inventory Sally Williams who oversees ongoing maintenance of our Inventory.

Outreach, research and publications

The Research Working Group met regularly (mainly online in 2022) to pursue new research work. The intention is to start a project about the influence of migration on London's landscapes and to continue enriching the Inventory (<https://londongardenstrust.org/conservation/inventory/>), with particular focus on the Mayoral selection for London Borough of Culture.

Todd Longtaffe-Gowan, assisted by Sally Williams, edited the 26th edition of the Charity's annual journal, *The London Gardener*. The Charity is grateful to the Deborah Loeb Brice Donor Advised Fund at CAF for their contribution to this endeavour.

London Landscapes, LPG's published members' magazine, was edited by volunteer Rachel Huckvale. It is published three times a year with design and distribution handled by Hall-McCartney. Illustrations for the walks and other articles was provided by talented volunteer, Rosie Ryott.

The Charity was delighted to secure a major sponsorship from London Square in 2022 to support its return to gardens for London Open Gardens. This major sponsorship contribution enabled the Charity to relaunch its cornerstone fundraising event, opening 105 gardens for people to visit for the first time since the pandemic. As reported earlier London Square Open Gardens Weekend took place in glorious sunshine and generated a surplus. A surplus of 5% was redistributed back to eligible gardens that participated in LSOGW.

Planning and Conservation

LPG continues to advise and comment on planning and listed building applications affecting historic parks and gardens, using information contained in the Trust's Inventory and in conjunction with the Gardens Trust. LPG was notified of 249 (245 in 2021) planning applications for proposals going to planning in 29 London Boroughs (27 in 2021) for a variety of purposes, including Local Plan Consultations. In March 2022, our Planning & Conservation Project Officer resigned. This post is funded with the assistance of a Historic England Regional Capacity Building Grant. Following an unsuccessful recruitment campaign to replace this post, the grant was reviewed with Historic England and the project programme restructured supported by a minor grant uplift and increased contribution from LPG. A revised role was advertised in December 2022, whilst the Director covered some of the day to day handling of applications to maintain momentum.

The ambition for this programme of work is to build the number of planning volunteers and increase their skills in prioritising and responding to proposals that threaten the historic integrity of London's natural and designed landscapes. Volunteers on our Planning Working Group provided detailed comments on 36 planning applications (up from 22 in 2021) during the year to protect a number of landscapes. The Charity maintained its objection to the proposals to build a memorial (the UK Holocaust Memorial and Learning Centre) on Victoria Tower Gardens, a Grade 2 public park forming the setting for the Houses of Parliament World Heritage Site. Working collaboratively with other campaigners including Save Victoria Tower Gardens and the Thorney Island Society, the Charity attended the High Court in February 2022 to secure the protection of the park. In July Mrs Justice Thornton in her [judgment](#) supported LPG's grounds for objecting to the planning approval previously given by the Minister for Housing following the planning inquiry in 2021. She found that the London County Council (Improvements) Act 1900 [the 1900 Act] imposes statutory protection of the park writing;

"The appropriate remedy is to quash the decision, so as to enable further consideration of the implications of the 1900 Act. It is an Act of Parliament which specifically regulates Victoria Tower Gardens and specifies that the land must be retained for use as a public garden."

The Charity is extremely grateful to the many individuals who contributed to our Crowdfunder campaign and a number of significant anonymous donors from the Save Victoria Tower Gardens group who continued to contribute to our legal costs. The Charity thanks Richard Buxton, Meyric Lewis and Richard Drabble KC who formed the legal team that added much of their personal time and energies to strengthen the case and bring such success. The Secretary of State for the Department of Levelling Up Communities and Housing sought to overturn the decision; but the Court of Appeal upheld the High Court judgment and for the time being the park remains open, playing a crucial role with the queues for Her Majesty the Late Queen's lying in state.

Future Plans

The Government has indicated that it will now seek to overturn the Court judgment by introducing a Holocaust Memorial Bill so the work to protect Victoria Tower Gardens continues.

The Charity will complete the transition to its new membership programme and hopes to develop new ideas for increasing and broadening membership in 2023. The Board will review the Business Plan. LPG will recruit a new person to support planning work with the assistance of Historic England. LPG hopes to continue to diversify its income portfolio; and return to delivering LOG on a sustainable basis within its own resources.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

London Parks & Gardens is a registered charity. It is constituted as a company limited by guarantee and governed by a Memorandum and Articles of Association. Its members are Trustees of the charity and they are also Directors of LPG for the purposes of the Companies Acts. The members of the Board who served during the year are shown on page 5. In 2022 the members agreed to adopt new Articles.

Board members are recruited through advertising to fill the skills gaps on the Board that have been identified through a Skills Audit. Candidates are interviewed by a Panel of existing Trustees who make recommendations to the Board for appointment. Trustees may be coopted on to the Board at any point by agreement amongst the Trustees.

Board members serve for an initial term of three years. They may be re-elected by the Trustees for up to a maximum of nine years (three terms of three years). Board members receive appropriate induction and other training in their responsibilities as Trustees and Directors of the Charity.

During 2022 the Board met 7 times to transact Board business. Lisa Watson was Chair. Natasha Dos Passos served as Treasurer and Maureen Nolan as Secretary. There are a number of Board Committees and Working Groups, which organise the activities and work of the Charity. Chairs of the Working Groups were - Lectures and Walks: Caroline Ames and Peter Sibley; Planning and Conservation: Sally Prothero, Research: Richard Capewell, London Square Open Gardens 2022: Nathan Oley; Income Generation Group: Celia Mead.

Hal Moggridge OBE has continued as an active Patron and Dr Todd Longstaffe-Gowan has continued as President fundraising for and delivering the annual journal.

The Charity works closely with Royal Parks and a number of other bodies with a London focus, including Historic England, CPRE London, London Friends of Greenspaces Network, the Heritage Alliance and Parks for London amongst others. London Parks & Gardens is very grateful to Lucy Elphinstone at Francis Holland School, Sloane Square for accommodating our in person lectures with support from Benji Page for the technical audio visual requirements.

The Charity is an active member of the national association: the Gardens Trust. London Parks & Gardens appoints a representative each year to vote at the Garden Trust's AGM and in 2022 this was Lisa Watson. Lisa Watson is the Treasurer of the Gardens Trust and Maureen Nolan is the Secretary of the Gardens Trust.

Following Charity Commission guidance, the Board has adopted a Risk Management Policy and maintains a Risk Register, which is reviewed on an annual basis. The Board believes that maintaining financial reserves at appropriate levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Board confirms that it has agreed actions to address or mitigate the identified significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

2935176 (England and Wales)

Registered Charity number

1042337

Registered office

Duck Island Cottage

St James's Park

London

SW1A 2BJ

LONDON HISTORIC PARKS AND GARDENS TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

Elizabeth Jane Watson (Chair)
Caroline Jane Ames
Natasha Alexandra Andrade dos Passos (Treasurer)
Celia Jane Mead
Maureen Patricia Nolan
Nathan David Oley
Sally Prothero
Peter William Sibley
Tim Webb

Company Secretary

Maureen Nolan

Independent Examiner

Rekha Shah
Institute of Chartered Accountants in England & Wales
Able & Young Ltd
Chartered Certified Accountants
Airport House
Purley Way
Croydon
Surrey
CR0 0XZ

Bankers

CAF Bank Limited
West Malling, Kent
ME19 4TA

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Website

www.londongardenstrust.org

www.opensquares.org

FINANCIAL REVIEW

Incoming resources for the year totalled £265,405 (2021: £204,769). This represents the generosity of supporters and benefactors, and payments in respect of grant-aided projects. Resources expended for the year totalled £261,541 (2021: £156,435). Reserves stand at £143,813 (2021: £139,949), comprising £79,867 general unrestricted funds and £63,946 restricted funds. The Trust benefited from the award of grants from Historic England, NLHF Resilience and the Culture Recovery Fund. The Royal Parks continued to donate office space, which sadly has continued to be under-utilised during 2021 due to lock-down restrictions

Approved by order of the board of trustees on 26 May 2023 and signed on its behalf by:



Elizabeth Watson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LONDON HISTORIC PARKS AND GARDENS TRUST**

Independent examiner's report to the trustees of London Historic Parks and Gardens Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rekha Shah

Rekha Shah
Association of Chartered Certified Accountants
Able & Young
Chartered Certified Accountants
Airport House
Purley Way
Croydon
Surrey
CR0 0XZ

30th June 2023

LONDON HISTORIC PARKS AND GARDENS TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,671	-	33,671	77,026
Charitable activities					
Activities and events	4	4,001	-	4,001	16,588
Open Garden Squares Weekend		152,949	-	152,949	20,891
Campaigns		-	72,928	72,928	104,302
Historic England		-	16,877	16,877	42,894
NLHF		-	45,233	45,233	-
Culture Recovery Fund		-	-	-	3,190
London Gardener		-	425	425	505
Investment income	3	<u>1,064</u>	<u>-</u>	<u>1,064</u>	<u>9</u>
Total		191,684	135,463	327,147	265,405
EXPENDITURE ON					
Charitable activities					
Activities and events	5	3,244	-	3,244	5,828
Open Garden Squares Weekend		61,186	-	61,186	2,516
Campaigns		-	225	225	94,578
Historic England		-	16,635	16,635	23,058
NLHF		-	32,503	32,503	28,117
Culture Recovery Fund		-	-	-	26,105
London Gardener		-	7,969	7,969	28,482
Management Costs		<u>68,726</u>	<u>-</u>	<u>68,726</u>	<u>52,858</u>
Total		133,156	57,332	190,488	261,541
NET INCOME/(EXPENDITURE)		58,528	78,131	136,659	3,864
Transfers between funds	12	<u>29,544</u>	<u>(29,544)</u>	<u>-</u>	<u>-</u>
Net movement in funds		88,072	48,587	136,659	3,864
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>79,867</u>	<u>63,946</u>	<u>143,813</u>	<u>139,949</u>
TOTAL FUNDS CARRIED FORWARD		<u>167,940</u>	<u>112,533</u>	<u>280,472</u>	<u>143,813</u>

LONDON HISTORIC PARKS AND GARDENS TRUST

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	10	20,568	-	20,568	88,361
Cash at bank		<u>170,128</u>	<u>112,533</u>	<u>282,661</u>	<u>229,039</u>
		190,696	112,533	303,229	317,400
CREDITORS					
Amounts falling due within one year	11	(22,756)	-	(22,756)	(173,587)
		<u>167,940</u>	<u>112,533</u>	<u>280,472</u>	<u>143,813</u>
NET CURRENT ASSETS					
		<u>167,940</u>	<u>112,533</u>	<u>280,472</u>	<u>143,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>167,940</u>	<u>112,533</u>	<u>280,472</u>	<u>143,813</u>
NET ASSETS					
		<u>167,940</u>	<u>112,533</u>	<u>280,472</u>	<u>143,813</u>
FUNDS					
	12			167,940	63,946
Unrestricted funds				<u>112,533</u>	<u>79,867</u>
Restricted funds				<u>280,472</u>	<u>143,813</u>
TOTAL FUNDS					
				<u>280,472</u>	<u>143,813</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2023 and were signed on its behalf by:



Elizabeth Watson - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Due to timing differences, HE Income includes amounts relating to the period but received in the next period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Allocation and apportionment of costs

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Taxation

The charity is exempt from corporation 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.

Tangible fixed assets

Individual tangible fixed assets costing less than £1,000 are written off to the statement of financial activities and not capitalised.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value over the expected useful lives on the following basis:

Office equipment - over four years

LONDON HISTORIC PARKS AND GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS AND LEGACIES	2022	2021
	£	£
Membership subscriptions	13,044	13,952
The Royal Parks	9,000	9,000
Deborah Loeb Fund	-	17,000
Legacy	-	5,001
Finnis Scott Foundation	-	7,000
Other donations	<u>11,627</u>	<u>25,075</u>
	<u>33,671</u>	<u>77,027</u>
3. INVESTMENT INCOME	2022	2021
	£	£
Deposit account interest	<u>1,064</u>	<u>9</u>
4. INCOME FROM CHARITABLE ACTIVITIES	2022	2021
	£	£
Activities and events	4,001	16,588
Open Gardens Squares		
Weekend	152,949	20,891
Historic England	16,877	42,894
Campaigns	72,928	104,302
NLHF	45,233	-
Culture Recovery Fund	-	3,190
London Gardener	425	505
	<u>292,412</u>	<u>188,370</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Activities and events	3,244	-	3,244
Open Garden Squares Weekend	61,186	-	61,186
Management costs	-	68,726	68,726
Campaigns	225	-	225
Historic England	16,635	-	16,635
NLHF	32,503	-	32,503
London Gardener	7,969	-	7,969
	<u>121,762</u>	<u>68,726</u>	<u>190,488</u>

6. 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 transactions between the Trust and the members of Council.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Planning	0.6	0.6
Administration	<u>1.8</u>	<u>1.6</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	45,226	31,800	77,026
Charitable activities			
Activities and events	16,588	-	16,588
Open Garden Squares Weekend	20,891	-	20,891
Historic England	-	42,894	42,894
Culture Recovery Fund	-	3,190	3,190
Campaigns	-	104,302	104,302
London Gardener	-	505	505
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
Total	82,714	182,691	265,405

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Activities and events	5,828	-	5,828
Open Garden Squares Weekend	2,516	-	2,516
Management costs	52,858	-	52,858
Historic England	-	23,058	23,058
NLHF	-	28,117	28,117
Culture Recovery Fund	-	26,105	26,105
London Gardener	-	28,482	28,482
Campaigns	-	94,578	94,578
Total	61,202	200,340	261,541
NET INCOME/(EXPENDITURE)	21,512	(17,649)	3,864
Transfer between funds	12 (7,963)	7,963	-
Net movement in funds	13,550	(9,687)	3,864
RECONCILIATION OF FUNDS			
Total funds brought forward	66,317	73,632	139,949
TOTAL FUNDS CARRIED FORWARD	<u>79,867</u>	<u>63,946</u>	<u>143,813</u>

9. RESOURCES EXPENDED

Resources expenses includes Independent Examiner's remuneration of £750. (2021: £750).

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Debtors	70	50,000
Other Debtors	<u>20,498</u>	<u>38,361</u>
	<u>20,568</u>	<u>88,361</u>

LONDON HISTORIC PARKS AND GARDENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	772	7,634
Accruals and deferred income	<u>21,984</u>	<u>165,953</u>
	<u>22,756</u>	<u>173,587</u>

12. MOVEMENT IN FUNDS

	At 1.1.22 £	Net Movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	79,867	58,528	29,544	167,940
Restricted funds				
The London Gardener	18,464	(7,544)	-	10,920
Repton in London	2,718	-	-	2,718
Historic England	14,364	242	(2,490)	12,116
NLHF	14,324	12,730	(27,054)	-
Campaigns	<u>14,076</u>	<u>72,703</u>	-	<u>86,779</u>
	<u>63,946</u>	<u>78,131</u>	-	<u>112,533</u>
TOTAL FUNDS	<u>143,813</u>	<u>136,659</u>	-	<u>280,472</u>

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

	Incoming resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	191,684	(133,156)	29,544	88,072
Restricted funds				
Donations and Legacies				
The London Gardener	425	(7,969)	-	(7,544)
Campaigns	72,928	(225)	-	72,703
Historic England	16,877	(16,635)	(2,490)	(2,248)
NLHF	45,233	(32,503)	(27,054)	(14,324)
	<u>135,463</u>	<u>(57,332)</u>	0	<u>48,587</u>
TOTAL FUNDS	<u>327,147</u>	<u>(190,488)</u>	0	<u>136,659</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net Movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	66,317	13,549	79,867
Restricted funds			
The London Gardener	14,641	3,823	18,464
Repton in London	2,718	-	2,718
Historic England		14,364	14,364
NLHF	30,841	(16,517)	14,324
Culture Recovery Fund	21,080	(21,080)	-
Campaigns	<u>4,352</u>	<u>9,724</u>	<u>14,076</u>
	<u>73,632</u>	<u>(9,686)</u>	<u>63,946</u>
TOTAL FUNDS	<u>139,949</u>	<u>3,864</u>	<u>143,813</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,714	(69,165)	13,549
Restricted funds			
The London Gardener	32,305	(28,482)	3,823
Repton in London	-	-	-
Historic England	42,894	(19,230)	23,664
NLHF	-	(25,817)	(25,817)
Culture Recovery Fund	3,190	(24,270)	(21,080)
Campaigns	<u>104,302</u>	<u>(94,578)</u>	<u>9,724</u>
	<u>182,691</u>	<u>(192,377)</u>	<u>(9,686)</u>
TOTAL FUNDS	<u>265,405</u>	<u>(261,541)</u>	<u>3,864</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

LONDON HISTORIC PARKS AND GARDENS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership subscriptions	13,044	13,952
The Royal Parks	9,000	9,000
Deborah Loeb Fund	-	17,000
Legacy	-	5,001
Finnis Scott Foundation	-	7,000
Other Donations	<u>11,627</u>	<u>25,075</u>
	33,671	77,027
Investment income		
Deposit account interest	1,064	9
Charitable activities		
Activities and events	4,001	16,588
Open Gardens Squares Weekend	152,949	20,891
Historic England Planning	16,877	42,894
NLHF	45,233	-
Culture Recovery Fund	-	3,190
Campaigns	72,928	104,302
London Gardener	<u>425</u>	<u>505</u>
	<u>292,412</u>	<u>188,370</u>
Total incoming resources	327,147	265,405
EXPENDITURE		
Charitable activities		
Activities & Events	3,244	5,828
Open Garden Squares Weekend	61,186	2,516
NLHF	32,503	28,117
Historic England	16,635	23,058
London Gardener	7,969	28,482
Culture Recovery Fund	-	26,105
Campaigns	<u>225</u>	<u>94,578</u>
	121,762	208,683
Support costs		
Management		
Office costs	68,726	52,858

LONDON HISTORIC PARKS AND GARDENS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	<u>£</u>	<u>£</u>
Total resources expended	<u>190,488</u>	<u>261,541</u>
Net income	<u><u>136,659</u></u>	<u><u>3,864</u></u>