

FRIENDS OF HOMEYARDS BOTANICAL GARDENS IN SHALDON

Reports & Accounts

Financial Year Ending 31/12/2025

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Legal & Administrative Information

Charity Name:	FRIENDS OF HOMEYARDS BOTANICAL GARDENS IN SHALDON	
Charity Number:	1159641	
Charity Address:	The Paddock Brook Lane Teignmouth Shaldon Devon TQ14 0HL	
Trustees (2025 financial year):	Adrian Denis Housman Symons (Appointed 10/02/2025) Lucie Laker (Appointed 10/02/2025) JOYCE MARGARET GILLESPIE	
Key Management Personnel:	Chair (appointed 14/03/24)	Joyce Gillespie
	Treasurer 10/02/ 2025)	Lucie Laker (appointed
	Trustees appointed 10/02/2025)	Adrian Symons (
Name & Address of Primary Banker:	Barclays Bank, Leicester LE87 2BB	
Independent Examiner:	n/a	

Trustees' Report

Objects of the charity

The principal objective of Friends of Homeyards Botanical Gardens in Shaldon is for the public benefit to promote the conservation, protection and improvement of the physical and natural environment and to advance the education of the public in the land and buildings at Homeyards Botanical Gardens, Shaldon Devon.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity\s main activities and achievements were as follows:

- The Friends run occasional Easter, Summer and Halloween events to involve children and families in the gardens. These events are generally free, but fundraising can be involved.
- Volunteers open up the Castle on regular occasions to provide refreshments and information for visitors. As well as enhancing the experience of the gardens for visitors the facility is a meeting point for local people and volunteers, providing a social opportunity and increasing engagement with the gardens.
- Continuing historical research into the Homeyards story. Providing a printed tree Trail for public engagement. Conservation volunteering on a regular basis to maintain and improve specific areas of the gardens.

Achievements and Performance updated for 2025

Gardener

The contract for the garden’s maintenance contractors working for Teignbridge District Council was renewed with ID Verde in 2025. They employ the gardener directly.

Shaldon Parish Council continued their agreement to pay for additional gardening services through a 'lump sum' contribution to Teignbridge. These are additional works that are not within the main scope of works for Teignbridge itself.

The gardener remains a hard-working and experienced gardener and a great asset to the Shaldon community and the Gardens.

Castle Folly

The folly building structure remains vulnerable to leaks in wet stormy weather which means it is more useful as a summer venue than for winter events. The council has instructed heritage contractors to investigate finding a solution. The solution for 2025 was to continue very efficient team of volunteers managing the emptying of the dehumidifier through the winter months.

Castle Folly openings

The opening of the Caste Folly for Teas and Coffees run by volunteers for donations was successfully continued in 2025, offering tea and coffee refreshments on an informal basis to

garden visitors. These were running every weekday morning from June to September 2025 and net proceeds were £2,150.

For 2025 our committee chair Alison Melville-Shreeve kindly agreed to take over the administration of the castle volunteers with supply and finance arrangements and continued the established procedures and controls. The castle folly was used for several private events and a Wreath Making Workshop.

Walk and Talk Events

A history talk about the gardens and the Homeyards was given off site and the price of our book was reduced to £5 to encourage sales. A fundraising Quiz was held in November to raise the profile of our group. The Britain in Bloom Its Your Neighbourhood entry achieved the Outstanding category and the council achieved the Keep Britain Tidy Green Flag award for 2025.

Autumn Children's 2025 Activity

A committee member kindly organised a popular word search hunt in the gardens over the autumn half term week. She provided sweet bag rewards, and we thank Bradleys Estate Agents for being the central point of contact and helping make this a fun activity.

Plants

A range of new rhododendrons were planted.

Shaldon School Volunteer groups

We continued to welcome gardening help from a regular small group with staff from the local primary school. They have carried out all sorts of tasks with great cheer including planting up pots and planters with spring bulbs, creating a hedgehog house helping to clear unwanted saplings and growth. The local WI group have planted wildflower seeds in the gardens as part of a patchwork insect scheme.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Governing Document

The organisation is governed by its Constitution, amended 28th November 2014 which establishes its objects and powers.

Constitution of the Organisation.

Friends of Homeyards Botanical Gardens in Shaldon is a Charitable Incorporated Organisation, registered on 16th December 2014.

Board of Trustees and Trustee selection.

The body responsible for the management of Friends of Homeyards Botanical Gardens in Shaldon is the Board of Trustees.

The full complement of Trustees is eight and the Constitution requires that there shall never be less than three. Trustees serve for a term of three years and there is a three year restriction on the number of terms that a Trustee may serve. Appointment of Trustees is by election at the Annual General Meeting or by the Trustees. All Trustees must be members of Friends of Homeyards Botanical Gardens in Shaldon, and members are invited to nominate people to serve. The Chair and Officers are appointed by the Trustees from among their number.

Upon their first appointment each new trustee is provided with the following information.

A copy of the Constitution along with any amendments made to it.

The latest trustee' annual report and statement of accounts.

The Trustees are supported by a management committee, members of which attend Trustee meetings, and by volunteers who provide valuable assistance with work in the Gardens and with fundraising events.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity.

Risk Management

The Homeyards Botanical Gardens is owned and maintained by Teignbridge District Council who operate appropriate risk management policies. The Friends of Homeyards Botanical Gardens in Shaldon organise events in the Gardens from time to time and for each event a risk assessment and risk management plan is prepared having regard to:

- Protecting the public from risk
- Protecting the Gardens and property from damage
- Safeguarding of Children and Vulnerable Adults

Financial Review

Overview

The charity's finances have strengthened considerably over 2025. Total net assets stand at £15,206.06, an increase of £3,409.67 on the £11,796.39 reported at the same point in 2024 — a rise of just under 29%. This was achieved while meeting the full cost of the charity's activities from

its own resources, with total expenditure of £1,434.59 comfortably covered by incoming resources of £5,718.

Financial position

Cash at bank on 31st December and in hand was £15,735, up from £11,796.39 a year earlier. The charity holds fixed assets of £200 and carries no investments. There were no accounts receivable or payable at the reporting date, so the balance sheet is uncomplicated and the reported net assets figure reflects cash and fixed assets only.

Cash built steadily through the year, from £12,430.40 at the start of January to a peak of £15,735 at the end of the year. The small reduction in October reflects ordinary timing of payments rather than any change in the underlying position.

Income

Total incoming resources for the period were £5,718, made up as follows:

Source	**Amount**
Event income	£2,374
Donations	£2,549
Gift Aid claim	£328
Other income	£68
Sales	£228
Bank interest	£171
Total	£5,718

The single most encouraging development is the performance of tea and coffee sales, which at £2,150.14 are more than two and a half times the £819 achieved in 2024. Income came through from May to September, with August the strongest month at £659.36 and July close behind at £532.54. June contributed £477.30 and September £310.30. The split between card and cash takings was reasonably balanced across the season, with cash slightly ahead in each month — a pattern worth noting for any future decision about card facilities.

Donations totalled £2,549 across 89 separate gifts for the year to date. The great majority — 84 of the 89 — were under £100, with four gifts in the £100–£300 band and one gift in the £500 and over band. September was the standout month, with 4 donations raising £519, followed by January (£404 from 9 donations) and February (£364 from 25 donations). Excluding September, giving then tapered through the summer and autumn, with smaller monthly totals of £20–£125 from around three to eight donors. The pattern suggests that the year's regular giving is concentrated in the early months, and that there may be scope to encourage more consistent support through the quieter period.

The Gift Aid claim of £328 is a valuable addition, effectively recovering tax on eligible donations at no cost to the donors. Bank interest of £171 reflects the benefit of holding a healthy cash balance.

Expenditure

Total resources used in the period were £1,780, all in support of charitable activities:

Item	Amount
Garden administration	£1,195
Event costs	£462
Advertising	£93
Governance costs	£30
Bank charges	£0
Depreciation	£0
Total	£1,780

Garden administration is the largest single cost at £1,195 accounting for just over 65% of expenditure and reflecting the day-to-day running of the gardens. Event costs of £462 were incurred in generating the tea and coffee income and represent a return of roughly £4.70 of income for every £1 spent on events. Advertising at £93 remains modest. There were no bank charges, and no depreciation charged in the period.

Summary and outlook

2025 shows the charity in sound financial health. Cash and net assets are materially higher than a year ago, expenditure is comfortably within income, all activity has been funded from the charity's own resources, and there is no debt. The tea and coffee operation has been the outstanding success of 2025 and has more than compensated for the weaker donations' performance.

Key Risks & Uncertainties

The charity is exposed to various risks, including operational, financial and reputational risks. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the Future

Continue core activities. Preserving and improving landscapes and planting areas.

Potential relocation of stone archway and new gate for the Torquay Road allotment end gate - on back burner.

Encourage Teignbridge District Council to commission specialist investigations of the castle structure.

Potential ironwork decorative feature for the grotto was explored with quotes but now rejected as impractical by the charity officers.

Consultation with Conservation Engineer with a view to scheme of works and raising funds to restore the grotto to public use. Dependent on estimates, insurance and council permissions.

Reserves Policy

A formal reserves policy was documented in the Finance Policy approved in January 2024. The trustees aim to hold sufficient reserves to provide funding for special events and fundraising efforts organised by the Friends Committee or by supporters.

Total Reserves on 31st December 2025 amount to £15811

Trustees consider the remaining free reserve to be adequate to cover planned expenditure commitments and the costs of arranging a typical programme of events for a year.

Reserves are unrestricted and held in cash at Barclays Bank in a current and deposit account as mentioned above. The Just Giving site introduced in 2023 is the main method of online donation. Funds are automatically transferred to Barclays monthly. Donations collected via PayPal continue to be automatically transferred to Barclays Bank monthly, but this is still only one regular donation.

Responsibilities of Trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently.
2. observe the methods and principles in the Charities SORP.
3. make judgements and estimates that are reasonable and prudent.
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name Lucie Laker

Signature



Date 01 / 10 / 2026

Statement of Financial Activities

	Unrestricted	Restricted	Total	Prior Year
Income				
Donations & Legacies	2,877	0	2,877	4,413
Charitable Activities	2,374	0	2,374	1,224
Other Trading Activities	228	0	228	110
Investments	171	0	171	178
Other Income	68	0	68	0
Total income	5,718	0	5,718	5,925
Expenditure				
Charitable Activities	1,780	0	1,780	7,581
Total expenditure	1,780	0	1,780	7,581
Net Income / Expenditure (before gains/losses)	3,938	0	3,938	-1,656
Investment Gains (or Losses)	0	0	0	0
Net Income / Expenditure (before transfers)	3,938	0	3,938	-1,656
Fund Transfers In	0	0	0	0
Fund Transfers Out	0	0	0	0
Net Income / Expenditure (before Asset Revaluation)	3,938	0	3,938	-1,656
Asset Revaluation	0	0	0	0
Net Movement of Funds	3,938	0	3,938	-1,656
Total Funds Brought Forward	11,796	0	11,796	13,452
Total Funds Carried Forward	15,735	0	15,735	11,796
Represented By				
General (Unrestricted)	15,735	0	15,735	11,796

Balance Sheet

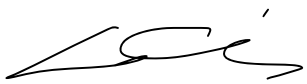
	Unrestricted	Restricted	Total	Prior Year
Fixed Assets				
Tangible Fixed Assets	150	0	150	0
Total	150	0	150	0
Current Assets				
Cash at bank and in hand	15,585	0	15,585	11,796
Total	15,585	0	15,585	11,796
Total Net Assets (Assets Minus Liabilities)	15,735	0	15,735	11,796
Represented By				
Unrestricted				
Unrestricted	15,735	0	15,735	11,796
Total Charity Funds	15,735	0	15,735	11,796

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name Lucie Laker

Signature



Date 01 / 10 / 2026

Statement of Cash Flows

	Total	Prior Year
Cash Flow from Operating Activities		
Net Surplus (deficit)	3,938	0
Adjustments For:		
Fixed Asset Depreciation	0	0
Less Investment Gains	0	0
Accounts Receivable Decrease	0	0
Prepayments Decrease	0	0
Accounts Payable Increase	0	0
Deferred Income Increase	0	0
Less Interest Received	-171	0
Less Sale of Assets	0	0
Less Asset Revaluation	0	0
Loan Interest Paid	0	0
NET Cash Flow from Operating Activities	3,767	0
Cash Flow from Investing Activities		
Interest Received	171	0
Sales of Assets	0	0
Less Purchase of Assets	-150	0
Return of Investments	0	0
Less Money Invested	0	0
NET Cash Flow from Investing Activities	21	0
Cash Flow from Financing Activities		
Loans Received	0	0
Less Loan Repayments	0	0
Less Loan Interest Paid	0	0
NET Cash Flow from Financing Activities	0	0
Increase (decrease) in Cash	3,788	0
Cash at start of period	11,796	0
Cash at end of period	15,585	0
Represented By:		
General (Unrestricted)	15,585	0
TOTAL Represented By	15,585	0

Notes to the Accounts

Notes - Accounting Policies

Basis of Preparation

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out in the accounting policies below.

Going Concern

The Trustees consider FRIENDS OF HOMEYARDS BOTANICAL GARDENS IN SHALDON a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the charity are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as at the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

- Volunteer time, the value of voluntary support for the work of the charity, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Governance costs include costs associated with expenditure incurred on the strategic management of the charity. Governance costs are shown within ‘Analysis of Expenditure’ note.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. This estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

Notes - Analysis of Income & Expenditure

Analysis of Income

Current Year

	Unrestricted	Restricted	Total
Donations & Legacies			
Donations	2,549	0	2,549
Gift Aid	328	0	328
Grants	0	0	0
	2,877	**0**	**2,877**
Charitable Activities			
Event Income	2,374	0	2,374
	2,374	**0**	**2,374**
Other Trading Activities			
Sales	228	0	228
	228	**0**	**228**
Investments			
Bank Interest	171	0	171
	171	**0**	**171**
Other Income			
Other Income	68	0	68
	68	**0**	**68**
Total income	5,718	0	5,718

Prior Year

	Unrestricted	Restricted	Total
Donations & Legacies			
Donations	3,738	0	3,738
Gift Aid	425	0	425
Grants	250	0	250
	4,413	**0**	**4,413**
Charitable Activities			
Event Income	1,224	0	1,224
	1,224	**0**	**1,224**
Other Trading Activities			
Sales	110	0	110
	110	**0**	**110**
Investments			
Bank Interest	178	0	178
	178	**0**	**178**
Total income	5,925	0	5,925

Analysis of Expenditure

Current Year

	Unrestricted	Restricted	Total
Charitable Activities			
Activities	0	0	0
Admin	1,195	0	1,195
Advertising	93	0	93
Event Costs	462	0	462
Governance Costs	0	0	0
Other Expenditure	0	0	0
Staff Costs	30	0	30
	1,780	**0**	**1,780**
Total expenditure	1,780	0	1,780

Prior Year

	Unrestricted	Restricted	Total
Charitable Activities			
Activities	5,917	0	5,917
Admin	192	0	192
Advertising	78	0	78
Event Costs	1,215	0	1,215
Governance Costs	117	0	117
Other Expenditure	62	0	62
	7,581	**0**	**7,581**
Total expenditure	7,581	0	7,581

Notes - Analysis of Net Assets Between Funds

Current Year

	Unrestricted	Restricted	Total
Fixed Assets	150	0	150
Current Assets	15,585	0	15,585
Total Net Assets (Assets Minus Liabilities)	15,735	0	15,735

Prior Year

	Unrestricted	Restricted	Total
Fixed Assets	0	0	0
Current Assets	11,796	0	11,796
Creditors: amounts falling due within one year	0	0	0
Creditors: amounts falling due after more than one year	0	0	0
Total Net Assets (Assets Minus Liabilities)	11,796	0	11,796

Notes - Other

Volunteers

The charity benefits greatly from the voluntary contributions of time and money. Please refer to the trustees' report for further detail about volunteer contributions in the organisation.