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Charity number: 1184185

WHITE HOUSE FARM ARBORETUM FOUNDATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: D8FFE127-D6BE-8277-8188-B60A9FA4038B

WHITE HOUSE FARM ARBORETUM FOUNDATION

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WHITE HOUSE FARM ARBORETUM FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	M C Foster, Director C L E Foster, Chair C Lane C R Foster (Resigned 8 November 2025) S A S Berkeley (Resigned 8 November 2025) C Sanders J J Aldridge R K White C Jackson (appointed 8 November 2025)
Charity registered number	1184185
Principal office	White House Farm High Cross Road Ivy Hatch Sevenoaks Kent TN15 0NN
Accountants	MHA Lyndean House 30-32 Albion Place Maidstone Kent ME14 5DZ
Bankers	National Westminster Bank plc 67 High Street Sevenoaks Kent TN13 1LA
Investment Advisers	Evelyn Partners Group Ltd 45 Gresham Street London EC2V 7BG

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the White House Farm Arboretum Foundation for the year from 1 January 2025 to 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019.

Objectives and activities

a. Policies and objectives

The objective of White House Farm Arboretum Foundation is first, to promote the conservation, protection and improvement of the physical and natural environment for the public benefit by cultivating and maintaining a collection of plant species of the temperate world at an arboretum and botanic garden developed by Maurice Foster VMH since 1971 and known as White House Farm, Sevenoaks, Kent; and in doing so, advance the education of the public in horticulture and the cultivation, preservation, propagation and conservation of plants and their impact upon biodiversity and the conservation of the physical and natural environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity's aim is to make available its collections as a living resource of both plant knowledge and material to botanists, horticulturalists and interested members of the public from all over the world. It maintains some 9,000 species and cultivars, including some 71 Champion Trees (the largest of their kind in Britain and Ireland). It demonstrates woody gardening methods that are low maintenance and self-sustaining, with garden waste re-cycled. Its Trustees and other Friends of White House Farm use its collections of various genera to support the exchange of plants and plant knowledge across many botanic and horticultural organisations, as well as to inform and generate articles, books and blogs, including about species and hybrids new to science or horticulture.

c. Activities undertaken to achieve objectives

The ongoing activities of the Charity are described fully in the "Strategies for achieving objectives" section above and the "Achievements and performance" section under "Review of activities".

d. Main activities undertaken to further the Charity's purposes for the public benefit

The Charity provides advocacy, advice and information to the public, as well as provision and maintenance of an arborteum and botanic garden open to the general public.

A website (whitehousefarmgardenandarboretum.com) is maintained in order to make the Charity more accessible to the public and, since March 2021, the Charity has provided guided tours of the gardens and arboretum to the general public as well as establishing a volunteer group.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

a. Review of activities

In 2025 the Charity continued to host visits from a wide variety of horticultural societies and associations, from the UK and internationally. It also explored a new format for knowledge exchange with visitors, White House Farm 'Open Days,' limited to 30 by RSVP, with tours of the garden in the morning and the wood and arboretum in the afternoon, and the focus on participant discussion. The hoped-for coming together of horticultural experts and keen amateur gardeners/garden designers was a successful formula. We also began experimenting with plant sales on site to visitors, which proved to be as important a source of revenue as donations. This will continue, with (depending on volunteer labour) long term plans to propagate to order. Highlights of the year included international visits from the American Hydrangea Society and the Belgian VIVES University of Applied Science, with an International Dendrology Society Deutzia Study Day in June. We are very pleased that Caroline Jackson accepted an invitation to the Board of Trustees.

The Charity’s unrestricted income includes private endowment contributions, visitor donations, book and plant sales and contributions in kind by Volunteers and Trustees. Hard expenses in 2025, were £20,141 (2024 - £24,680); an annual sum which it is expected the endowment interest and visitor donations will be able to cover in future years.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees aim to hold reserves sufficient to cover the costs of running and maintaining an arboretum and botanic garden, as well as providing advocacy and advice for the next 12 months. The balance of reserves as at 31 December 2025 amounted to £618,782 (2024 - £604,311).

c. Key figures

The results of the charity for the period show a net increase in funds of £14,471 (2024 - £43,589).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

a. Constitution

White House Farm Arboretum Foundation is a Charitable Incorporated Organisation - Foundation, registered with the Charity Commission, and is constituted under a constitution for a CIO - Foundation dated 1 July 2019. The Charity number is 1184185.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the constitution as registered with the Charity Commission.

c. Organisational structure and decision-making policies

The Trustees aim to meet on a regular basis to discuss and resolve any issues arising. The Trustees are the main decision making body for the Charity.

The trustees are Maurice Foster VMH, Dr Clare L. E. Foster (Chair of Board of Trustees and Charity Commission Contact), Christopher Sanders VMH, Chris Lane VMH, Jack Aldridge, Roderick White, and Caroline Jackson. Trustees do not receive any payments from the charity.

The director of the Charity is Maurice Foster. The Chair of the Board of Trustees and Charity Commission Contact is Maurice’s daughter, Clare L. E. Foster. Plant expert Trustees advise on the identification and value of the collection, as well as co-organise and guide study days and visitor groups, with the support of the White House Farm Volunteer Group, now in its sixth year. The address of the Charity is White House Farm, High Cross Road, Ivy Hatch, Sevenoaks, Kent TN15 0NN. Its website is whitehousefarmgardenandarboretum.com. The Charity is managed by the Director and Chair.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Maurice Foster

.....

M C Foster

Date: 27 October 2026

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**3,676**	**3,676**	*28,493*
Charitable activities	4	**3,317**	**3,317**	*3,263*
Other trading activities	5	**3,768**	**3,768**	*2,211*
Investments	6	**12,237**	**12,237**	*12,113*
Other income	7	**-**	**-**	*467*
Total income		**22,998**	**22,998**	*46,547*
Expenditure on:				
Raising funds	8,9	**6,154**	**6,154**	*5,191*
Charitable activities	10	**13,987**	**13,987**	*19,489*
Total expenditure		**20,141**	**20,141**	*24,680*
Net income before net gains on investments		**2,857**	**2,857**	*21,867*
Net gains on investments		**11,614**	**11,614**	*21,722*
Net movement in funds		**14,471**	**14,471**	*43,589*
Reconciliation of funds:				
Total funds brought forward		**604,311**	**604,311**	*560,722*
Net movement in funds		**14,471**	**14,471**	*43,589*
Total funds carried forward		**618,782**	**618,782**	*604,311*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 21 form part of these financial statements.

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BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Tangible assets	14		**1,639**		*1,944*
Investments	15		**588,115**		*567,055*
			589,754		*568,999*
Current assets					
Stocks	16	**361**		*35*	
Debtors	17	**2,525**		*2,525*	
Cash at bank and in hand		**30,662**		*37,252*	
		33,548		*39,812*	
Current liabilities					
Creditors: amounts falling due within one year	18	**(4,520)**		*(4,500)*	
Net current assets			**29,028**		*35,312*
Total net assets			**618,782**		*604,311*
Charity funds					
Unrestricted funds	19		**618,782**		*604,311*
Total funds			**618,782**		*604,311*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Maurice Foster

.....

M C Foster

Date: 27 October 2026

The notes on pages 8 to 21 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

White House Farm Arboretum Foundation is a Charity Incorporated Organisation - Foundation registered by the Charity Commission in England and Wales and governed by the Charity's constitution dated 1 July 2019.

The registered address is given on the administrative details page of these financial statements.

The financial statements are presented in sterling, which is the functional currency of the Charity, and rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

White House Farm Arboretum Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the Charity's financial position and, given the high level of unrestricted funds available, have a reasonable expectation that the Charity will be able to continue to operate for the foreseeable future. The Trustees consider that it is appropriate to prepare the financial statements on a going concern basis.

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2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	-	10% straight line basis

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

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2. Accounting policies (continued)

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	3,676	-	**3,676**	*18,054*
Grants	-	-	**-**	*2,189*
Gift aid claimed on previous years' donations	-	-	**-**	*8,250*
Total 2025	3,676	-	**3,676**	*28,493*
Total 2024	*26,304*	*2,189*	*28,493*	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from visiting groups	3,317	**3,317**	*3,263*
Total 2024	*3,263*	*3,263*	

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5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Book sales	1,387	**1,387**	*1,169*
Plant sales	2,381	**2,381**	*1,042*
Total 2025	3,768	**3,768**	*2,211*
Total 2024	*2,211*	*2,211*	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from listed investments	11,974	**11,974**	*11,859*
Investment income - on cash held with Evelyn Partners	174	**174**	*126*
Bank interest	89	**89**	*128*
Total 2025	12,237	**12,237**	*12,113*
Total 2024	*12,113*	*12,113*	

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7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Interest received from HMRC on tax repayments	-	**-**	*467*
Total 2024	*467*	*467*	

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Costs of books for resale	780	**780**	*650*
Costs of plants for resale	336	**336**	*238*
Total 2025	1,116	**1,116**	*888*
Total 2024	*888*	*888*	

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9. Investment management costs

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Investment management fees	5,038	**5,038**	*4,303*
Total 2025	5,038	**5,038**	*4,303*
Total 2024	*4,303*	*4,303*	

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Arboretum activities	13,987	-	**13,987**	*19,489*
Total 2025	13,987	-	**13,987**	*19,489*
Total 2024	*17,300*	*2,189*	*19,489*	

11. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Arboretum activities	8,528	5,459	**13,987**	*19,489*
Total 2025	8,528	5,459	**13,987**	*19,489*
Total 2024	*12,991*	*6,498*	*19,489*	

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11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Arboretum activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Depreciation	215	**215**	*225*
Visiting group expenses	312	**312**	*325*
Plant labelling costs	-	**-**	*1,236*
Garden maintenance	7,911	**7,911**	*8,875*
Closing stock	90	**90**	*-*
Intern costs	-	**-**	*2,330*
Total 2025	8,528	**8,528**	*12,991*
Total 2024	*12,991*	*12,991*	

Analysis of support costs

	Arboretum activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Printing, stationery and postage	-	**-**	*82*
Website costs	-	**-**	*120*
Trustees' travel expenses	-	**-**	*852*
Governance costs	5,459	**5,459**	*5,444*
Total 2025	5,459	**5,459**	*6,498*
Total 2024	*6,498*	*6,498*	

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Analysis of governance costs

	2025 £	*2024 £*
Governance costs		
Accountancy fees	**4,986**	*2,253*
Independent examination fees	**198**	*2,253*
Professional fees	**275**	*938*
	5,459	*5,444*

12. Staff costs

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024 No.*
Trustees	**8**	*8*

No employee received remuneration amounting to more than £60,000 in either year.

The charity has no employees other than the Trustees who did not receive any remuneration or benefits in either year. There are also 10 unpaid volunteers (2024: 12) who, together with the Trustees, undertake gardening, lectures, talks and demonstrations.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 January 2025	**2,249**
Disposals	**(100)**
At 31 December 2025	**2,149**
Depreciation	
At 1 January 2025	**305**
Charge for the year	**215**
On disposals	**(10)**
At 31 December 2025	**510**
Net book value	
At 31 December 2025	**1,639**
At 31 December 2024	*1,944*

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15. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	**567,055**
Additions	**282,500**
Disposals	**(273,054)**
Revaluations	**11,614**
At 31 December 2025	**588,115**
Net book value	
At 31 December 2025	**588,115**
At 31 December 2024	*567,055*

16. Stocks

	2025 £	*2024 £*
Finished goods and goods for resale	**361**	*35*

17. Debtors

	2025 £	*2024 £*
Due within one year		
Gift aid recoverable	**2,525**	*2,525*

18. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Trade creditors	**20**	-
Accruals and deferred income	**4,500**	*4,500*
	4,520	*4,500*

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18. Creditors: Amounts falling due within one year (continued)

	2025	*2024*
	£	*£*

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Gains/ (Losses)	Balance at 31 December 2025
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General Funds - all funds	**604,311**	**22,998**	**(20,141)**	**11,614**	**618,782**

Statement of funds - prior year

	Balance at 1 January 2024	*Income*	*Expenditure*	*Gains/ (Losses)*	*Balance at 31 December 2024*
	£	*£*	*£*	*£*	*£*
Unrestricted funds					
General Funds - all funds	*560,722*	*44,358*	*(22,491)*	*21,722*	*604,311*
Restricted funds					
Restricted Funds - all funds	-	*2,189*	*(2,189)*	-	-
Total of funds	*560,722*	*46,547*	*(24,680)*	*21,722*	*604,311*

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20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,639	**1,639**
Fixed asset investments	588,115	**588,115**
Current assets	33,548	**33,548**
Creditors due within one year	(4,520)	**(4,520)**
Total	618,782	**618,782**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Tangible fixed assets	*1,944*	*1,944*
Fixed asset investments	*567,055*	*567,055*
Current assets	*39,812*	*39,812*
Creditors due within one year	*(4,500)*	*(4,500)*
Total	*604,311*	*604,311*

21. Related party transactions

During the year, there were no monetary donations to the Charity by any related parties (in 2024, the Director and Trustee, Maurice Foster, donated amounts of £23,529 to the Charity). No conditions were attached to the donations in 2024.

During the year, there were no donations of fixed assets to the Charity by any related parties (in 2024, the Director and Trustee, Roderick White, donated fixed assets with a fair value of £1,600 to the Charity.) No conditions were attached to the donations in 2024.

During the year, no expenses were reimbursed to any related party (in 2024, expenses totalling £1,519 were reimbursed to the Chair, Dr Clare Louise Elizabeth Foster PhD).

The arboretum and botanic gardens are leased from the Director and Trustee M C Foster rent free.