

ISLE OF WIGHT GARDENS TRUST CHARITABLE INCORPORATED ORGANISATION

England & Wales · Charity number 1165283

Details

Status Registered

Legal form CIO

Registered 2016-01-22

Register [View on the Charity Commission register](#)

Contact

Address Northcourt House
Main Road
Shorwell
Newport
Isle of Wight
PO30 3JG

Phone 01983740415

Email contact@iowgardenstrust.co.uk

Website www.iowgardenstrust.co.uk

Activities

Objects: PROMOTING THE EDUCATION OF THE PUBLIC ON MATTERS CONCERNED WITH THE HISTORY ARTS AND SCIENCES OF PARKS GARDENS AND DESIGNED LANDSCAPES AND THE LAW RELATING THERETO AND TO PRESERVE ENHANCE AND RECREATE FOR THE EDUCATION AND ENJOYMENT OF THE PUBLIC WHATEVER PARK AND GARDEN LAND AND DESIGNED LANDSCAPES MAY EXIST OR HAVE EXISTED ON THE ISLE OF WIGHT.

Activities: The Trust was established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, record, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,423	£4,725	-	-
2024-03-31	£3,450	£3,382	-	-
2023-03-31	£4,159	£2,808	-	-
2022-03-31	£3,791	£3,531	-	-
2021-03-31	£1,228	£2,124	-	-

Trustees

Name	Role	Appointed
HELEN VICTORIA BASFORD		2016-01-22
JOHN REEVES HARRISON		2016-01-01
Jane Rosemary Eleanor Watson		2023-07-05
SUSAN KATHERINE DOBBS		2016-06-20
Sheila Mary Caws		2020-12-12
Susan Elizabeth Giles		2021-02-18

Accounts

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025

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ISLE OF WIGHT GARDENS TRUST CIO

LEGAL AND ADMINISTRATION

INFORMATION FOR THE YEAR

ENDED 31ST MARCH 2025

Trustees:

John Brownscombe Chairman (retired as
chairman March 31st 2025)

Moira Sibley Secretary (retired June 26 2024)

Vicky Basford (Committee Chairpersn)

John Harrison President.

Susan Dobbs
Sheila Caws
Susan Giles
Jane Watson

Charity Number: 1165283

Bankers: Lloyds Bank PLC

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2025. 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 UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the Conservation Committee. At year end 2024/25, we have a total of 180 members. John Harrison, the founding chairman was appointed President at the 2024 AGM and remains a Trustee.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a Trustee, they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman until April 1st, Web Manager)

John Harrison (Supporting Treasurer, President and newsletter editor)

Vicky Basford (Research and Conservation)

Susan Dobbs (Events subcommittee)

Sheila Caws (Membership Secretary)

Susan Giles

Jane Watson

In addition, Nalini Singh was appointed Treasurer and Rosie Hill Minutes Secretary but were not Trustees during this period.

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Achievements and performance

The financial year 2024/2025 was a busy year with a full programme of activities and events. Our committee meetings were conducted in person. We remain financially solvent with a significant reserve and have retained a stable membership base.

Conservation and Research

The conservation committee, comprising John Brownscombe, Dr Vicky Basford and James Harrison (the son of our Trustee, a qualified Landscape Architect) are consulted on planning applications and other planning matters. During the last year we have provided comment on the following planning applications and consultations:

1. The Solent CO² Pipeline.
2. The tidal power scheme at Flowers Brook, Ventnor.
3. The Island Planning Strategy.
4. Restoration of the Alpine Bridge at Shorwell within Northcourt Registered Park and Garden.
5. Car park and landscaping at New Farm within Nunwell Registered Park and Garden.

In February, Trustees met with Linden Groves and Lisa Watson of the Gardens Trust (the national charity to which we are affiliated) to discuss their 'Aims and Vision' document. We subsequently provided feedback on a draft version of this document. We have also had a dialogue with the Gardens Trust about the possible loss of the GT's status as statutory consultee on planning applications, under changes to the planning process proposed by the Government. If this happens it will have an impact on the Isle of Wight Gardens Trust as we act on behalf of the GT in responding to most local planning applications.

Dr Vicky Basford continues to act as Research Officer, maintaining and adding to our digital inventory of sites and responding to enquiries from members of the public and official bodies. She has dealt with enquiries relating to eight sites during the year. Vicky is the IWGT representative on the Isle of Wight Council's Local Heritage List Advisory Panel and has attended two meetings during the year.

The Marine Villas Project has continued to be the major focus of research during the year. This is managed by the Project Team of Vicky Basford, Sheila Caws, Moira Sibley and Sue Giles who have met twice during the year. A social event held at Lisle Combe Marine Villa in July included a presentation on the work of the project. This was designed as a 'thank you' to volunteers but was also open to all IWGT members. Volunteers continued to submit digital records based on their research until October. These have contributed to the gazetteer of marine villas which will form part of a projected publication and which is now nearly complete. Paper records associated with marine villas have been sorted and re-boxed as part of the project. The IWGT newsletter for Spring 2025 contained reports on marine villa gardens at Steephill Castle, The Orchards and Beauchamp.

Education & Events

The Events Team consists of Susan Dobbs, Sue Giles and Jane Watson. The following events were organised during the year:

1. Visit to Houghton and Longstock gardens in Hampshire (04/06/2024).
2. AGM at Barton Manor, followed by a tour of the gardens (26/06/2024).
3. Marine Villas social event and presentation at Lisle Combe (21/07/2024).
4. IW Gardens Trust Stand at Wolverton Garden Fair (31/08/2024 and 01/09/2024/).

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5. Visit to Gatcombe Landscape Park to hear about the owner's vision for the Park (01/09/2024).
6. Display at the Isle of Wight Literary Festival (05/10/2024).
7. Visit to the Newt Gardens, Somerset (08/10/2024 October).
8. Christmas Lunch at the Garlic Farm, Newchurch (04/12/2024).
9. Online talk on 'The History of the Rose' by Kate Harwood (18/02/2025).

Managing Risk

The Trust regularly reviews its risks and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

We continue to be mindful of the need to secure new active members and future Trustees for the Charity to secure succession. We hope that our new project mentioned above will assist us in attracting new people and skills to help us in our charitable work.

ISLE OF WIGHT GARDENS TRUST CIO

FINANCIAL REVIEW

The attached financial statements show that the Trust managed to make a small surplus in the year. This was achieved by taking on the book-keeping and accounting activity at no cost. This has avoided book-keeping charges and accountancy costs and an independent examination as the income is below a level where one is required.

The Trust accounts show a deficit of £287 against a surplus of £68, in the previous year and we now have total funds of £ 13,875.

We did not receive any gift aid money in the year, and only one life membership down on previous years.

The Trust maintains accounts with Lloyds Bank Plc. It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year. We hold £14,436 in our bank account at the year end.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

ISLE OF WIGHT GARDENS TRUST CIO

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to 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 trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

ISLE OF WIGHT GARDENS TRUST CIO

STATEMENT OF FINANCIAL ACTIVITIES

	£ 2025	£ 2024
Incoming resources		
Voluntary income		
Subscriptions	1,570	1,090
Donations	110	225
Book sales	37	98
Activities for generated funds		
Social events	2,696	2,037
Investment income.		
Interest received	10	-
TOTAL Incoming resources	4,423	3,450
Resources expended - note 3		
Cost of generating funds	4,327 	1,941
Charitable activities	-	1,291
Governance costs	398	150
Total resources expended	4,725	3,382

MOVEMENT OF FUNDS

Net movement in Funds	 (287)	68
Total Funds brought forward	14,162	14,092
Total Funds carried forward	13,875	14,162

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**ISLE OF WIGHT GARDENS TRUST CIO
ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2025
BALANCE SHEET**

	£ 2025	£ 2024
Tangible Fixed Assets		
Equipment - note 4	0	67
CURRENT ASSETS		
Bank Treasurers account	14,436	14,420
Stock of books	94	103
	14,530	14,590
LESS CURRENT LIABILITIES		
Prepayments	655	290
Creditors	0	138
	13,875	14,162
Net current assets	13,875	14,162
FUNDS		
Unrestricted general Funds	13,875	14,162

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES. BASIS OF PREPARATION.

The financial statements of the charity, 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 Financial Reporting applicable in the UK. The financial statements have been prepared under historical cost convention.

Incoming resources. Income is accounted for as received, except for subscriptions or event income received in advance which are carried forward. Investment income is recognized on a receivable basis.

Charitable activity income: is made up of of subscriptions and monies for garden visits, accounted for on an accrual basis.

Expended resources are accounted for on an accruals basis.

Depreciation is provided for fixed assets at an annual rate to spread the cost over its expected useful life. A rate of 33.3% is applied to computer equipment.

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2. COMMITTEE OF MANAGEMENT REMUNERATION AND EXPENSES.

No remuneration directly or indirectly was paid or payable to any member of the committee of management. Only direct costs of administration were reimbursed to members.

3. RESOURCES EXPENDED.

	£ 2025	£ 2024
Cost of generating funds		
Social event	3,059	840
Newsletter and website	0	94
Postage, Stationery and printing	612	280
Insurance and The Gardens Trust affiliation fees.	590	646
Depreciation	66	66
Governance costs		
AGM expenses	158	150
Software	240	80
Accountancy and book-keeping	0	0
	<u>4725</u>	<u>3381</u>

4. TANGIBLE FIXED ASSETS FOR USE BY THE TRUST

	£ 2025	£ 2024
EQUIPMENT COST	1,463	1,463
Depreciation	67	66
Accumulated Depreciation B/F	1,396	1,330
Accumulated Depreciation C/F	<u>1,463</u>	<u>1,396</u>
NET BOOK VALUE	<u>0</u>	<u>67</u>

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ISLE OF WIGHT GARDENS TRUST CIO**LEGAL AND ADMINISTRATION****INFORMATION FOR THE YEAR****ENDED 31ST MARCH 2024****Trustees:**

John Brownscombe Chairman

Moira Sibley Secretary

Vicky Basford
John Harrison
Susan Dobbs
Pamela England
Sheila Caws
Susan Giles
Jane Watson

Charity Number: 1165283

Bankers:

Lloyds Bank PLC

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2023. 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 UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2023/24, we have a total of 188 members.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a Trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)
 John Harrison (Joint Acting Treasurer)
 Moira Sibley (Secretary)
 Pamela England (Membership)
 Vicky Basford (Research & Conservation)
 Susan Dobbs
 Sheila Caws
 Susan Giles
 Jane Watson

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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ACHIEVEMENTS AND PERFORMANCE

Financial year 2023/24 was a busy year with a full programme of activities and events. Our committee meetings were conducted in person. We remain financially solvent with a significant reserve and have retained a stable membership base.

Conservation and Research

The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have seen the workload of this essential part of our charitable activities remain high. Comment on planning application and policy matters affecting the island's historic designed landscapes, and increased requests for information from persons carrying out research all feature in our activities.

Work continues to rationalise and digitalise our records with Vicky Basford and Moira Sibley taking the lead on this. Records are now transferred to our cloud-based OneDrive system.

Using information from the Historic Designed Landscape Historic Environment Action Plan (HEAP) prepared by Vicky Basford we have been identifying potential nominations for inclusion in the Local Heritage List. Vicky represented us at the reconvened Local Heritage List Panel which met during this year.

We provided comment on following planning applications:

- 1. Demolition of buildings attached to an historic walled garden at Westridge, Ryde.
- 2. Proposed microbrewery and associated landscaping at Great Span Farm, Wroxall due to being partially within the Appuldurcombe Registered Parkland.
- 3. Two separate planning applications at East Dene, Bonchurch (now on the Register of Parks and Gardens).
- 4. Response to agent's rebuttal on previous comment on plans for Norris Castle and Springhill, East Cowes. Retaining our stance and concerns over a lack of consideration of the impact on the Grade I Registered Park at Norris and the Local List site at Springhill.
- 5. Comment on the findings of the independent assessment of the financial and ground stability information submitted by the applicant in support of their proposals at Norris Castle and Springhill. We supported the findings of the independent assessment which determined that the proposals were not financially viable and therefore did not represent the optimum viable usage of the site and that the ground stability information was inadequate to determine whether proposals would halt or increase coastal movement and risk further damage to the heritage assets. Subsequently in April 2024 the application was refused at the Isle of Wight Council Planning Committee.
-

We responded to many requests for information on sites for which we have records from researchers and planning agents. Natural England have approached us to discuss our input into the development of Countryside Stewardship Schemes where these also have potential for historic landscape conservation. We have had a number of site visits to look at and discuss plans for sites, Gatcombe, Appuldurcombe and where we have been invited to look at remaining features and provide any historical information we may have.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Marine Villas Project

In May 2023 we launched our new project. Working with volunteers we are seeking to improve our local knowledge of key Marine Villa sites to take forward and celebrate the significance of this type of designed landscape on the island as highlighted in Dr Kate Felu's report for Historic England. The launch event was well attended, and many volunteers signed up to help with documentary research, site visits and recording and with the collation of the resulting information. It is our intention to create a small publication to summarise our findings at the end of the project in a similar way to our previous Walled Kitchen Garden Project.

A trip to the Isle of Wight Record Office was made where the County Archivist introduced those present to some of the resources available to them. Site visits were made to Marine Villa and Puckaster with the volunteers guided on how to look for and record remaining features of the Marine Villa gardens and landscape.

Managing Risk

The Trust regularly reviews its risks, and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

We continue to be mindful of the need to secure new active members and future Trustees for the charity to secure succession. We hope that our new project mentioned above will assist us in attracting new people and skills to help us in our charitable work.

Education & Events

We provided a full programme of events during financial year 2023/24, which was welcomed by all who enjoyed a varied and interesting array of garden visits and talking to us at our stall at events.

Our programme started in the spring with a talk from Tom Coward about William Robinson and his work at Gravetye. This was well attended with over 60 people enjoying the talk which was held at Northcourt, Shorwell. The takings from this event were donated to a charity nominated by the speaker in lieu of a fee.

Our 2022/23 AGM was held at Warren Farm, Alum Bay and preceded by a guided walk around the newly restored walled gardens at Farringford, Freshwater Bay a site we had visited for a previous AGM. Attendees were able to see the garden which is now maturing well and is a credit to the vision of the owner and their gardeners.

Jointly working with the Friends of Ventnor Botanic Garden, we organised a trip to Abbotsbury Gardens near Weymouth, Dorset. An enjoyable day was had by all exploring these beautiful subtropical gardens.

We attended the Wolverton Show in early September having our usual stall in the AONB Environment Tent. This was another successful event for us where we talked to many people, recruited some new members, sold some of our publications.

Our Christmas lunch was held at One Holyrood, Newport in their Garden Room.

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

FINANCIAL REVIEW

The attached financial statements show that the Trust managed to make a small surplus in the year. This was achieved by the chairman and John Harrison taking on the book-keeping and accounting activity at no cost. This has avoided book-keeping charges and accountancy costs and an independent examination as the income is below a level where one is required. We made a small surplus on our Christmas party, but gave the proceeds of the talk by Tom Coward to his chosen charity. The Trust accounts show a surplus of £68 against a surplus of £1351, in the previous year and we now have total funds of £ 14,162 .

We did not receive any gift aid money in the year, and only one life membership down on previous years. Consciously we spent £309 on launching our Marine Villa project and we paid £150 for our AGM venue.

The Trust maintains accounts with Lloyds Bank Plc. It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year. We hold £14,420 in our bank account at the year end.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to 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 trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

ISLE OF WIGHT GARDENS TRUST CIO**STATEMENT OF FINANCIAL ACTIVITIES.**

	General Funds	Designated Funds	Total Funds	Total
	2024 £	2024£	2024	2023
<u>Incoming resources</u>				
Voluntary income				
Subscriptions	1091	-	1091	1365
Donations	225	-	225	378
Book sales	98	-	98	118
Gift aid	-	-	-	209
Activities for generated funds				
Social events	2036	-	2036	1124
Incoming resources from charitable				
Activities :				
Educational visits	-		-	960
Investment income.				
Interest received	0		0	5
	-----	-----	-----	-----
-Total incoming resources.	3450	-	3450	4159
<u>Resources expended.</u>				
Cost of generating funds note 3	1941		1941	2124
Charitable activities note 3	1291		1225	-
Governance costs note 3	150		150	-
	-----	-----	-----	-----
-				
Total resources expended	3382	-	3382	2808
	-----	-----	-----	-----
-				
Net movement in Funds	68	-	68	1351
Total Funds brought forward	13669	425	14092	12743
	-----	-----	-----	-----
-				
Total Funds carried forward	<u>13737</u>	<u>425</u>	<u>14162</u>	<u>14094</u>

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ISLE OF WIGHT GARDENS TRUST CIO
ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2024
BALANCE SHEET

	<u>2024</u> £	<u>2023</u> £
Tangible Fixed Assets		
Equipment – note 4	67	133
CURRENT ASSETS		
Bank Treasurers account	14,420	14073
Bank deposit account	--	-
Stock of books	103	136
	-----	-----
	14,590	14,342
LESS CURRENT LIABILITIES		
Advance Subscriptions and event bookings	290	125
Creditors	138	122
	-----	----
	428	202
	-----	----
Net current assets	14,162	14,094
	=====	=====
FUNDS		
Unrestricted General Purpose income Fund	13737	13669
Designated Schools Education Fund	425	425
	-----	-----
	14,162	14,094
	=====	=====

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024.

1. Accounting policies. Basis of preparation.

The financial statements of the charity, 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 Financial Reporting applicable in the UK. The financial statements have been prepared under historical cost convention.

Incoming resources. Income is accounted for as received, except for subscriptions or event income received in advance which are carried forward. Investment income is recognized on a receivable basis.

Charitable activity income: is made up of of subscriptions and monies for garden visits, accounted for on an accrual basis.

Expended resources are accounted for on an accruals basis.

Depreciation is provided for fixed assets at an annual rate to spread the cost over its expected useful life. A rate of 33.3% is applied to computer equipment.

- 2. Committee of Management remuneration and expenses.** No remuneration directly or indirectly was paid or payable to any member of the committee of management. Only direct costs of administration were reimbursed to members.

3. Resources Expended.

	<u>2024 £</u>	<u>2023 £</u>
Cost of generating funds		
Social event	840	913
Newsletter and website	94	-
Stationery and printing	258	265
Postage and telephone	22	134
Sundry insurance and The Gardens Trust affiliation fees.	646	657
-		
Purchase of books		-
Depreciation	66	66
Charitable activities		
Cost of educational talks and projects and visits	1225	2019
Governance costs		
AGM expenses	150	-
Software	- 80	-
Accountancy and book-keeping	-	-

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

4. <u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
<u>At Cost</u>		
At 1st April 2023	1,463	1,264
Additions 2023	-	199 -
At 31st March 2024	<u>1,463</u>	<u>1,463</u>
<u>Depreciation</u>		
At 1st April 2023	1,330	1,330
Charge in year	66	66
At 31st March 2024	<u>1,396</u>	<u>1,396</u>
<u>Net Book Value</u>		
At 31st March 2023	<u>133</u>	<u>133</u>
At 31st March 2024	<u>67</u>	<u>67</u>

5. **Movement in Funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	13669	68	13737
Designated Funds			
School Awards	425	-	425
Life Subscriptions Funds	-	-	-
East Wight Landscape Partnership	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>14094</u>	<u>68</u>	<u>14,162</u>

ISLE OF WIGHT GARDENS TRUST CIO

Accounts

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023

ISLE OF WIGHT GARDENS TRUST CIO
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FOR THE YEAR ENDED 31ST MARCH 2023

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LEGAL AND ADMINISTRATION

INFORMATION FOR THE YEAR

ENDED 31ST MARCH 2023

Trustees:

John Brownscombe
Moira Sibley

Chairman
Secretary

Vicky Basford
John Harrison
Susan Dobbs
Pamela England

Sheila Caws
Susan Giles
Jane Watson

Charity Number:

1165283

Bankers:

Lloyds Bank PLC

ISLE OF WIGHT GARDENS TRUST CIO**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2023. 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 UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2022/23, we have a total of 188 members (112 Joint and 76 Single).

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a Trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)
John Harrison (Joint Acting Treasurer)
Moiria Sibley (Secretary)
Pamela England (Membership)
Vicky Basford (Research & Conservation)
Susan Dobbs
Sheila Caws
Susan Giles
Jane Watson

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

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ACHIEVEMENTS AND PERFORMANCE

Financial year 2022/23 was a busy year with a full programme of activities and events. Our committee meetings were conducted in person. We remain financially solvent with a significant reserve and have retained a stable membership base.

Conservation and Research

The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have seen the workload of this essential part of our charitable activities increase. Comment on planning application and policy matters affecting the island's historic designed landscapes, and increased requests for information from persons carrying out research all feature in our activities.

Work continues to rationalise and digitalise our records with Vicky Basford and Moira Sibley taking the lead on this. Records are now transferred to our cloud-based OneDrive system.

Using information from the Historic Designed Landscape Historic Environment Action Plan (HEAP) prepared by Vicky Basford we have been identifying potential nominations for inclusion in the Local Heritage List. Vicky represented us at the reconvened Local Heritage List Panel which met during this year.

We provided comment on five planning applications:

- 1. Development proposals at East Dene, Bonchurch as site which has been identified as being of national importance for its Marine Villa landscape and subsequently has been added to the National Register as a Grade II Park and Garden.
- 2. Further comment on proposals for development at Puckpool Hill on the edge of the Registered Woodlands Vale site.
- 3. Proposed development of fields at Springhill East Cowes, part of the Local Listed site.
- 4. Proposed development at Ventnor Botanic Gardens
- 5. Proposals for development at Westridge Walled Garden.

In addition, we responded to correspondence from the agent of the applicant for proposed development at Norris Castle and are awaiting further updates on requests for additional information and the views of the Isle of Wight Council as Local Planning Authority on the determination of this controversial application.

Vicky responded to many requests for information on sites for which we have records from researchers and planning agents. We have continued to work with Dr Kate Felus who was commissioned by Historic England in 2019 to research and report on Marine Villa designed landscapes including studying the Isle of Wight and other similar coastal locations popular for this movement. The Isle of Wight Gardens Trust has provided information to assist in the research of Dr. Felus. This has resulted in highlighting the Isle of Wight as being nationally important for the quantity and survival of these landscapes and directly to the inclusion of one site on the National Register as a result (East Dene). It has also been a spring board for our intended new Garden History Detectives – Marine Villas project which we are intending to launch in 23/24.

ACHIEVEMENTS AND PERFORMANCE (continued) Risk Management

ISLE OF WIGHT GARDENS TRUST CIO

The Trust regularly reviews its risks, and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

We continue to be mindful of the need to secure new active members and future Trustees for the charity to secure succession. We hope that our new project mentioned above will assist us in attracting new people and skills to help us in our charitable work.

Education & Events

We provided a full programme of events during financial year 2022/23, which was welcomed by all who enjoyed a varied and interesting array of garden visits, online talks, and visiting us at our stall at events.

Our programme started in the spring with our mainland trip to Denmans and Architectural Plants in May. This was well organized, well attended and enjoyed.

Mike Dawson led a guided walk on the Gardens and Landscapes of Ryde as part of the Isle of Wight Walking Festival in May. Many membership leaflets were taken and donations collected.

In the summer, we had a stall at the Shorwell Midsummer Fair at Northcourt on June 18th. Located in the gardens, we were able to speak to many people who were visiting and enjoying the beautiful planting in the gardens. A few days later this also acted as the venue for our Annual General Meeting. Held on 21st June, on a hot summer's afternoon, we met in the gardens to conduct the business part of the meeting and were then treated to tea and cake and a stroll around the gardens.

Louise Ness hosted an afternoon tea in her gardens at the Old Rectory, Kingston, where attendees were once again able to see the design concepts of this beautiful garden maturing to their full potential.

We attended the Wolverton Show in early September having our usual stall in the AONB Environment Tent. This was another successful event for us where we talked to many people, recruited some new members, sold some of our publications and home-grown plants.

Mike Dawson led a walk around Eastern Ryde as part of the Heritage Open Day programme on September 22nd ably assisted by Vicky Basford. The walk was very popular with a large group attending.

Our Christmas lunch was held at the Royal Yacht Squadron, Cowes. Thanks to Susan and Noel Dobbs this was held on the platform, providing a great vantage point for views to Springhill and Norris, a short talk was given by Vicky Basford with contributions from Marin Drury, formerly director-general for the National Trust, about the proposals at Norris and Springhill and the importance of this coastal landscape.

The year ended with another excellent and informative online talk from Kate Harwood. With the usual detail, humour and wonderful illustrations, Kate took us on a journey through the fashion for Swiss Cottages and the Alpine Picturesque.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

The attached financial statements show that the Trust managed to make a good surplus in the year. This was achieved by the chairman and John Harrison taking on the book-keeping and accounting activity at no cost. This has avoided book-keeping charges and accountancy costs and an independent examination as the income is below a level where one is required. In addition we had a donation to cover the cost of producing a printed newsletter in the Spring, and we have saved on using a professional designer to complete our newsletter. We made a useful surplus on our mainland visit and Christmas party. The Trust accounts show a surplus of £1,351 against a surplus of £260, in the previous year and we now have total funds of £ 14,094 . We had two life memberships in the year which boosted our subscription income by £ 250 . In addition we benefited from a gift aid payment from the HMRC of £209 and donations of £378.

Members appreciate a printed newsletter and we cannot rely on donations and unpaid volunteers, so decided at the AGM in 2021 that we had to increase membership by £5 for single and joint members with effect from April 1st 2023, having maintained the subscription for over a decade.

The Trust maintains accounts with Lloyds Bank Plc. It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year. We hold £14,073 in our bank account at present and with interest rates rising we will look at obtaining a better rate on this amount.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to 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 trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

ISLE OF WIGHT GARDENS TRUST CIO**STATEMENT OF FINANCIAL ACTIVITIES.**

	General Funds	Designated Funds	Total Funds	Total
	2023 £	2023£	2023	2022
<u>Incoming resources</u>				
Voluntary income				
Subscriptions	1365	-	1365	1095
Donations	378	-	378	348
Book sales	118	-	118	144
Gift aid	209	-	209	-
Activities for generated funds				
Social events	1124	-	1124	-
Incoming resources from charitable				
Activities :				
Educational visits	960		960	2203
Investment income.				
Interest received	5		5	1
	-----	-----	-----	-----
Total incoming resources.	4159	-	4159	3791
<u>Resources expended.</u>				
Cost of generating funds note 3	2040		2040	1225
Charitable activities note 3	768		768	-
Governance costs note 3	-		-	286
	-----	-----	-----	-----
Total resources expended	2808	-	2808	3531
	-----	-----	-----	-----
Net movement in Funds	1,351	-	1351	260
Total Funds brought forward	12,318	425	12743	12483
	-----	-----	-----	-----
Total Funds carried forward	13,669	425	14,094	12,743

ISLE OF WIGHT GARDENS TRUST CIO
ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2023

BALANCE SHEET

	<u>2023</u> £	<u>2022</u> £
Tangible Fixed Assets		
Equipment – note 4	133	--
CURRENT ASSETS		
Bank Treasurers account	14,073	1,076
Bank deposit account	--	12,001
Stock of books	136	166
	-----	-----
	14,342	13,243
LESS CURRENT LIABILITIES		
Advance Subscriptions and event bookings	125	500
Creditors	123	---
	-----	----
	248	500
	-----	----
-Net current assets	14,094	12,743
	=====	=====
FUNDS		
Unrestricted General Purpose income Fund	13,669	12,318
Designated Schools Education Fund	425	425
	-----	-----
-		
	14,094	12,743
	=====	=====

----- signed J Harrison-senior trustee. For and on behalf of Managing Committee.

ISLE OF WIGHT GARDENS TRUST CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023.

1. Accounting policies. Basis of preparation.

The financial statements of the charity, 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 Financial Reporting applicable in the UK. The financial statements have been prepared under historical cost convention.

Incoming resources. Income is accounted for as received, except for subscriptions or event income received in advance which are carried forward.

Investment income is recognized on a receivable basis.

Charitable activity income: is made up of of subscriptions and monies for garden visits, accounted for on an accrual basis.

Expended resources are accounted for on an accruals basis.

Depreciation is provided for fixed assets at an annual rate to spread the cost over its expected useful life. A rate of 33.3% is applied to computer equipment.

- 2. Committee of Management remuneration and expenses.** No remuneration directly or indirectly was paid or payable to any member of the committee of management. Only direct costs of administration were reimbursed to members.

3. Resources Expended.

	<u>2023 £</u>	<u>2022 £</u>
Cost of generating funds		
Social event	913	-
Newsletter and website		296
Stationery and printing	265	193
Postage and telephone	134	58
Sundry insurance and The Gardens Trust affiliation fees.	662	679
Cost of books		-
Depreciation	66	-
	-----	-----
	2040	1225
Charitable activities		
Cost of educational garden visits	768	2019
Governance costs		
AGM expenses	-	52
Software	-	234
Accountancy and book-keeping	-	-
	-----	-----
	-	286

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST
MARCH 2023

4.	<u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
	<u>At Cost</u>		
	At 1st April 2022	1,264	1,264
	Additions	<u>1 9 9</u>	<u>199 -</u>
	At 31st March 2023	<u>1,463</u>	<u>1,463</u>
	<u>Depreciation</u>		
	At 1st April 2022	1,264	1,264
	Charge in year	66	66
	At 31st March 2023	<u>1,330</u>	<u>1,264</u>
	<u>Net Book Value</u>		
	At 31st March 2023	<u>133</u>	<u>133</u>
	At 31st March 2022	<u>-</u>	<u>-</u>
5.	<u>Movement in Funds</u>		
		At 1.4.22 £	Net movement in funds £
	Unrestricted funds		At 31.3.23 £
	General fund	12,054	13669
	Designated Funds		
	School Awards	425	-
	Life Subscriptions Funds	-	-
	East Wight Landscape Partnership	<u>-</u>	<u>-</u>
	TOTAL FUNDS	<u>12,483</u>	<u>1351</u>
			<u>14,094</u>

Accounts

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022

ISLE OF WIGHT GARDENS TRUST CIO
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FOR THE YEAR ENDED 31ST MARCH 2022

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ISLE OF WIGHT GARDENS TRUST CIO

1

LEGAL AND ADMINISTRATION INFORMATION

FOR THE YEAR ENDED 31ST MARCH 2022

Trustees:

John Brownscombe
Moir Sibley

Chairman
Secretary

Vicky Basford
John Harrison
Susan Dobbs
Pamela England

Sheila Caws
Susan Giles
Geraldine Newberry

Retired 04.08.2021

Charity Number:

1165283

Bankers:

Lloyds Bank PLC
Newport
Isle of Wight

ISLE OF WIGHT GARDENS TRUST CIO

ISLE OF WIGHT GARDENS TRUST CIO

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 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 UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2021/22, we have a total of 181 members of which 129 are by annual subscription (84 Joint and 45 Single) and 51 by life members (28 Joint and 23 Single) and one Student membership.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a Trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)

John Harrison (Joint Acting Treasurer)

Moira Sibley (Secretary)

Pamela England (Membership)

Vicky Basford (Research & Conservation)

Susan Dobbs

Sheila Caws

Susan Giles

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

Financial year 2021/22 saw us return to a more normal programme of activities and events as the necessary restrictions of the Covid-19 pandemic were eased. Our committee meetings were conducted via a mixture of online virtual video conferencing and thankfully once again together at a venue. We could once again meet in person allowing us to conduct the business of the Trust at face to face committee meetings. We remain financially solvent with a significant reserve and have, despite curtailed activities between March 2019 and April 2021 been able to retain a stable membership base.

Conservation and Research

The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have seen the workload of this essential part of our charitable activities increase. This is due to the easing of restrictions leading to increased requirements to comment on planning application and policy matters affecting the island's historic designed landscapes, and increased requests for information from persons carrying out research.

Work has recommenced to continue to rationalise and digitise our records with Vicky Basford and Moira Sibley taking the lead on this. Records are now transferred to our cloud-based OneDrive system with a laptop back up for additional security. We recently organised all records into folders ordered by civic Isle of Wight Parishes now that the whole island is emparished.

In preparation for the expected reconvening of the Local List panel by the Isle of Wight Council (on which Vicky Basford will be a member to represent historic designed landscape interests for the Trust), we have started to collate a table of information on the Isle of Wight sites which fall within the categories identified in the Historic Designed Landscape Historic Environment Action Plan (HEAP). This document was authored by Vicky Basford on behalf of the Gardens Trust a few years ago and is used by us to inform our provision of information on the importance and significance of the island historic parks, gardens and designed landscapes.

We provided comment on the draft of the Draft Island Planning Strategy published by the Isle of Wight Council.

We provided comment on five planning applications:

- two relating to Agricultural Prior Notification for development at Ashengrove Farm which included correspondence with both the applicant and local residents.
- Initial provision of information to consultants working on revisions to the Perpetuus Off-shore Tidal Energy scheme in relation to the onshore connection at Flowersbrook, Ventnor and subsequent comment on the planning application when submitted.

Our major focus has been on proposals for Norris Castle. Significant time, effort and consideration was given to this. Both Vicky and James spent many hours reading and analysing the 200 documents provided with the application. Particular thanks are to be given to James Harrison for providing his expertise on the landscape and visual impact assessment elements and highlighting issues that may have been missed without his assistance.

- Initial provision of further information and informal comment to consultants providing detail in the environmental statement for the intended scheme for Norris Castle, East Cowes (our only Grade I registered Park and Garden on the Isle of Wight).
- Discussions with Historic England and key local stakeholder groups, sharing views and setting out areas that we would be covering in our respective comments to the Local Planning Authority.

ISLE OF WIGHT GARDENS TRUST CIO

· We submitted an interim response setting out where we felt there were deficiencies and inaccuracies in the planning application which required challenge to be followed by a comment clearly setting out our reasoning behind objecting to the scheme on the grounds of unacceptable and irreversible damage to the Grade I site.

Vicky attended four webinar meetings convened by the Gardens Trust. These covered the GT's Unforgettable Gardens initiative, the Parks and Gardens UK database, the OASIS database and 'Future-proofing your County Gardens Trust'. Attendance at the Parks and Gardens UK webinar was followed by correspondence and exchange of information for inclusion on this from our records.

A request was received from the Paul Mellon Library for a copy of our Humphry Repton on the Isle of Wight booklet which was provided to them.

Vicky had preliminary discussions with Natural England on potential Countryside Stewardship application for Appuldurcombe following its change of ownership.

Initial conversations were held to scope whether we might consider applying for Heritage Lottery Funding for a project to help us address concerns over succession, making our records more accessible and raising our profile. It is hoped that we may take forward these discussions in 2022 as the volume of work needed for the Norris Castle proposals meant they were put on hold.

Comments were made on the consultation regarding the Sandown Conservation Area Appraisal.

Information was supplied to several researchers who approached the IWGT, usually via our website.

ACHIEVEMENTS AND PERFORMANCE (continued) Risk Management

The main challenge for the future is for the Trust is to attract the next generation of members and in particular committee members. It is hoped that our planned attendance at events and a potential future Heritage Lottery funded project may help us go towards addressing these concerns. We were pleased to have retain members during the pandemic despite our reduced events programme and other activities. We are as always very grateful to have this loyal support.

The Trust regularly reviews its risks, and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

Education & Events

We returned to a full programme of events during financial year 2021/22, which was welcomed by all who enjoyed a varied and interesting array of garden visits, online talks, visiting us at our stall at events and finally our long awaited mainland trip visit Folly Farm.

The year started and ended with two talks online by our great friend and supported Kate Harwood. On April 8th & 15th Kate delivered a two part illustrated talk on 'Glasshouses and Exotics' via Zoom. Very informative with excellent illustrations and research, Kate's talk was enjoyed by around 28 members and guests. Her usual mix of education, fact and humour was then enjoyed on March 30th 2022 when she gave us an online talk titled 'Mid C20th Gardens'. With lower numbers attending, perhaps due to technical issues (we had had initial problems with sharing Kate's screen and some contacted us today they had trouble logging into the Microsoft Teams call), or possibly due to there being more competition for people's time now pandemic restrictions are lifted, the talk was non the less enjoyable particularly highlighting the post WWII Town and County Planning approach to public realm landscaping.

On the 12th and 13th of June we attended the Blooming Gardens event at Osborne House. This event was taking place at many English Heritage sites with garden interest across the country and had seen a partnering with the Gardens Trust to raise its and County Gardens Trust's profile with the garden loving public. The two days were enjoyable and allowed us to 'test the water' in having a stand at an event. We were disappointed that we were one of only two independent stall holders at the event and that where we were sited had lower footfalls than other parts the grounds.

July 6th saw the picnic for IW Gardens Trust members and guests at Northcourt. This was well attended despite the less than ideal summer weather and donations for the IW Gardens Trust taken from those touring the garden and wider grounds. A short and informative talk was given by Shaun Kiddell of the National Lottery Heritage Fund who was staying as a guest.

Our long awaited and twice postponed trip to Folly Farm at Sulhamstead took place on July 22nd. In stark contrast to earlier in July it was a very hot and sunny day. Two small mini buses took us from the island with a stop at Hardy's Plant Nursery on the way and lunch at The Spring Inn in Sulhamstead before our afternoon visit to Folly Farm. We were given a very warm welcome and informative tour of the various 'garden rooms' ending with a sumptuous delicious afternoon tea in the walled garden under the welcome shade of its large central pergola. A very enjoyable and full day.

Our delayed 2020-21 AGM was held on September 8th 2021 at Bembridge Sailing Club. This was followed by visits to two private gardens in the area. Firstly a re-visit to Tyne Hall where Peter and Davinia Grimaldi, where Peter gave a guided tour of the garden telling us about the interesting mature trees and their latest garden projects. Secondly we walked to East Cliff the home of Sir Ian and Lady Cheshire, to admire the recently completed redesign of the gardens by renowned landscape and garden designer, Arabella Lennox-Boyd. Lady Cheshire allowed us to wander around the gardens and wider grounds including the wild flower meadows and was on hand to respond to questions also providing some interesting news paper clippings and a copy of Arabella's book with its article on East Cliff. It was a rare treat to be able to view these two beautiful gardens in their magnificent Solent cliff top settings.

We attended the Wolverton Garden Fair at Wolverton Manor, Shorwell over the weekend of September 4th and 5th. Our pitch was in the AONB sponsored Environment tent and we were able to sell our publications and secure some new memberships. It was a very useful and interesting foray into having a stall at what is a very popular event on the island's event's calendar and of particular interest to gardeners. We had many interesting conversations and it was felt to be well worth while. We aim to be at the event in 2022.

ISLE OF WIGHT GARDENS TRUST CIO**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022****FINANCIAL REVIEW**

The attached financial statements show that the Trust managed to make a small surplus in the year. This was achieved by the chairman and John Harrison taking on the book-keeping and accounting activity at no cost. This has avoided book-keeping charges and accountancy costs and an independent examination as the income is below a level where one is required. In addition we had a donation to cover the cost of producing a printed newsletter in the Spring, and from one member following an appeal in the newsletter. We made a minimal surplus on our mainland visit. The Trust accounts show a surplus of £260 against a deficit of £896, in the previous year and we now have total funds of £12743. We had two life memberships in the year which boosted our subscription income by £220. In addition we expect to benefit from a gift aid payment from the HMRC. Members appreciate a printed newsletter and we cannot rely on donations so decided that we had to increase membership by £5 for single and joint members with effect from April 1st 2022.

The Trust maintains accounts with Lloyds Bank Plc. It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to 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 trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	<u>General Funds 2022</u>	<u>Designated Funds 2022</u>	<u>Total Funds 2022</u>	<u>Total Funds 2021</u>
		£	£	£	£
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Voluntary Income:					
Subscriptions		1095	-	1095	715
Donations		348	-	348	340
Book sales		144		144	
Activities for generated funds:					
Social Events		-	-	-	-
Fundraising		-	-	-	
			-	2203	
Incoming resources from charitable activities:		2203			
Garden Visits			-		-
Gift Aid		-	-		115
Investment Income					
Interest received		1	-	1	58
Total Incoming Resources		<u>3791</u>		<u>3791</u>	<u>1,228</u>
<u>Resources Expended</u>					
Costs of generating funds	3	1225	-	1225	774
Charitable Activities	3	2019	-	2019	-
Governance costs	3	286	-	286	1,350
Total Resources Expended		<u>3531</u>	-	<u>3531</u>	<u>2,124</u>
Net Movements in Funds		260	-	260	(896)
Transfer of funds – General Fund					
East Wight Landscape Partnership		-	-	-	-
Total Movement in funds			-	260	(896)
Total funds brought forward		<u>12,058</u>	425	<u>12,483</u>	<u>13,379</u>
Total funds carried forward	5	<u>12,318</u>	425	<u>12,743</u>	<u>12,483</u>

ISLE OF WIGHT GARDENS TRUST CIO**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022****BALANCE SHEET**

	<u>2022</u> £	<u>2021</u> £
Tangible Fixed Assets		
Equipment - note 4	-	-
CURRENT ASSETS		
Bank Treasurers account - CIO	1,076	1,114
Bank Treasurers account – Trust	-	-
Bank Deposit account	12,001	12000
Cash in Hand	-	-
Stock: Repton Booklets	166	175
Prepayments	-	84
Sundry Debtors	-	15
	13243	13,388
LESS CURRENT LIABILITIES		
Accruals		300
Other Creditors		-
East Wight Landscape Partnership – capital items	-	-
Subscriptions Received in Advance	140	505
Event Bookings Received in Advance	360	290
	500	1,095
<u>Net Current Assets</u>	12,743	<u>12,483</u>
<u>Net Assets</u>	12,743	12,483
<u>Funds</u>		
Unrestricted Income Fund:		
General Purposes Fund	12318	12,058
Designated Fund - Schools Education Fund	425	425
- East Wight Landscape Partnership	-	-
	12,743	£12483

.....J Harrison – Senior Trustee
Date For and on behalf of the Managing Committee

NOTES TO THE ACCOUNTS**FOR THE YEAR ENDED 31ST MARCH 2022****1. Accounting Policies****Basis of Preparation**

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming Resources

Voluntary income: is accounted for when actually received, except for subscriptions paid in advance, and payments for future visits which are carried forward.

Investment income: is recognised on a receivable basis and is made up of bank interest received.

Charitable activity income: is made up of subscriptions and monies received for garden visits, it is accounted for on an accruals basis. Gift aid income is accounted for on receipt.

Generated income: consists of moneys received for the annual winter party, advertisement in the newsletter and lecture income. This income is also recognised on an accruals basis.

Resources Expended

Expenditure is accounted for on an accruals basis and includes related VAT.

Depreciation

Provision for depreciation of fixed assets is made at an annual rate calculated to spread the cost of the asset evenly over its expected useful life. The depreciation rate is 20% per annum on the straight line basis.

2. Committee of Management Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any member of the Committee of Management. No expenses other than direct costs of administration of the charity were reimbursed to members of the Committee of Management.

3. Resources Expended

	General Fund <u>2022</u> £	Designated Fund <u>2022</u> £	Total Funds <u>2021</u> £
Cost of Generating Funds			
Social Event	-	-	-
Costs of Newsletter and Website	296	-	29
Stationery and Printing	193	-	-
Postage and Telephone	58	-	60
Sundry including insurance and The Gardens	679	-	685
Trust affiliation fees	-	-	-
Stock purchased for resale	-	-	-
Depreciation	-	-	-
Total Cost of Generating Funds	<u>1225</u>	-	<u>774</u>
Charitable Activities Costs			
Costs of Gardens Visits	2019	-	-
	-	-	-
Total Charitable Activities Costs	<u>2019</u>	-	-
Governance			
AGM Expenses	52	-	-
Software	234	-	540
Accountancy Fees	0	-	330
Bookkeeping Fees	0	-	480

	<u>NOTES TO THE ACCOUNTS</u>		
Total Governance Costs	<u>286</u>	-	<u>1,350</u>

ISLE OF WIGHT GARDENS TRUST CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

4.	<u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
	<u>At Cost</u>		
	At 1st April 2021	1,264	1,264
	Additions	—	—
	At 31st March 2022	<u>1,264</u>	<u>1,264</u>
	<u>Depreciation</u>		
	At 1st April 2021	1,264	1,264
	Charge in year	—	—
	At 31st March 2022	<u>1,264</u>	<u>1,264</u>
	<u>Net Book Value</u>		
	At 31st March 2022	—	—
	At 31st March 2021	—	—
5.	<u>Movement in Funds</u>		
		Net movement in funds	
	At 1.4.21 £	£	At 31.3.22 £
	Unrestricted funds		
	General fund	12,054	12,317
	Designated Funds		
	School Awards	425	425
	Life Subscriptions Funds	—	—
	East Wight Landscape Partnership	—	—
	TOTAL FUNDS	<u>12,483</u>	<u>12,743</u>

Accounts

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021

ISLE OF WIGHT GARDENS TRUST CIO
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FOR THE YEAR ENDED 31ST MARCH 2021

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ISLE OF WIGHT GARDENS TRUST CIO
LEGAL AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees:	John Brownscombe	Chairman	
	Timothy Woodcock	Treasurer	Retired 31.03.2021
	Moirra Sibley	Secretary	
	Vicky Basford		
	John Harrison		
	Susan Dobbs		
	Pamela England		
	Lynn Roberts	Retired in the year	
	Sheila Caws	Appointed 12.12.2020	
	Susan Giles	Appointed 18.02.2021	
	Geraldine Newberry	Appointed 27.03.2021	
Charity Number:	1165283		
Bankers:	Lloyds Bank PLC Newport Isle of Wight		
Independent Examiner:	Elizabeth Dack FCA FCCA Harrison Black Limited Pyle House 137 Pyle House Newport Isle of Wight PO30 1JW		

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2021. 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 UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2021, we have a total of 198 members of which 118 are joint members and 80 single members (including 1 student membership). Of our 198 members, 50 have life membership.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)

Timothy Woodcock (Treasurer) – retired 31.03.2021

Moira Sibley (Secretary)

Pamela England (Membership)

Vicky Basford (Research & Conservation)

Susan Dobbs

John Harrison

Lynn Roberts – retired in the year

Sheila Caws – appointed 12.12.2020

Susan Giles – appointed 18.02.2021

Geraldine Newberry – appointed 27.03.2021

Mr Timothy Woodcock, a trustee, was paid £480 for his bookkeeping and accounting services, being his profession.

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

In 2020/21 the activities of the Isle of Wight Gardens Trust were significantly curtailed by the Covid-19 pandemic and restrictions and approaches introduced to protect the public. This particularly affected our planned schedule of events and ability to physically hold committee meetings. We, as did many organisations, adapted using online virtual meetings for Trust business by subscribing to Zoom. The following is a summary of activities which were undertaken during the year:

Conservation and Research

The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have reviewed and commented on four planning applications effecting sites included on the Isle of Wight Council's Local List of historic sites. No applications affecting nationally registered sites were received this year. We also considered recent changes to proposals at Harcourt Sands, Ryde and the government's Planning Bill. We enquired about the Local Authority's intentions regarding updating the Local List so that we could begin to plan for potential new nominations to be put forward for addition. John Harrison continues to represent the Isle of Wight Gardens Trust at the AONB general meetings.

Our intended rationalisation of our records and digitisation of our inventory was placed on hold during the pandemic.

Education & Events

Kate Harwood was able to provide her excellent talk on Glasshouses and Exotics through the ages via a Zoom session. This had been planned for March 2020 but was cancelled due to the lock down. Split over two weeks with around 1 hour per talk, it was provided free of charge and widely advertised. This resulted in 29 participants in the first week and 19 in the second including members of other County Gardens Trusts. It was deemed a successful and worked well as a format and alternative to a lecture at a venue. Kate offered to provide more talks via this method if we wished particularly which we intend to take up for events during the winter evenings. Those who had paid for the cancelled talk in March (which was due to be held at Northwood House with a lunch provided) were offered a refund or for their payment to be put towards future trips.

The planned trip to Folly Farm, Sulhamstead, Berks had to be postponed being rearranged when restrictions ease. Those who had paid were able to have their payment stand for the future trip or to request a refund.

Our AGM was delayed due to uncertainty over easing of restrictions. Originally planned for the summer it was then hoped to be held in the autumn but had to be held via Zoom in February. 19 members were present at the meeting. Despite the challenges of using technology, this method of holding the AGM worked well and the necessary business of the Trust was able to be completed.

John and Christine Harrison offered pre booked private tours of the beautiful gardens at Northcourt to IW Gardens Trust membership in June 2020.

John also wrote two very interesting articles on the history of Northcourt and its owners from details of his archives for the property. These were shared with members by email.

Unfortunately, we were unable to hold any further events during the year due to the pandemic restrictions. However, one newsletter was produced in March 2021 being distributed to members by email as a pdf with a few copies being printed to be sent by post to those for whom we have no email contact address. We also promoted the online lectures, events and bulletins of The Gardens Trust, The Garden Museum, local groups and a series of lectures by John Phibbs MBE.

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Risk Management

The main challenge for the future is for the Trust is to attract the next generation of members and in particular committee members. With lockdown taking place from March 21st 2020 the Trust, as mentioned above, had to cancel all planned activities and meetings until further notice. We had expected this to impact on our membership but as can be seen these have remained at a level similar to pre-pandemic which is heartening. The Trustees intend to meet online and avoid any risk of passing on infections and we held four Committee meetings via Zoom through the year.

The Trust regularly reviews its risks, and it is felt the risk of lack of succession remains the greatest risk faced, together with the risk of a declining active membership.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances which the Committee of Management consider to be sound. The Committee report a deficit for the year of £896 (2020- £1,599). The deficit of £896 has been subtracted from the balance of all funds brought forward of £13,379, to give a balance carried forward of £12,483. This includes a balance of £425 relating to designated fund, which is specifically to be used for the school awards.

The Trust maintains accounts with Lloyds Bank Plc.

It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to 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 trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	General Funds 2021 £	Designated Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Voluntary Income:					
Subscriptions		715	-	715	1,091
Donations		340	-	340	85
Community Action Award		-	-	-	150
Activities for generated funds:					
Social Events		-	-	-	520
Fundraising		-	-	-	166
Incoming resources from charitable activities:					
Garden Visits		-	-	-	588
Gift Aid		115	-	115	131
Investment Income					
Interest received		58	-	58	94
		-----	-----	-----	-----
Total Incoming Resources		1,228	-	1,228	2,825
		-----	-----	-----	-----
<u>Resources Expended</u>					
Costs of generating funds	3	774	-	774	2,437
Charitable Activities	3	-	-	-	820
Governance costs	3	1,350	-	1,350	1,167
		-----	-----	-----	-----
Total Resources Expended		2,124	-	2,124	4,424
		-----	-----	-----	-----
Net Movements in Funds		(896)	-	(896)	(1,599)
Transfer of funds – General Fund					
East Wight Landscape Partnership		-	-	-	-
		-----	-----	-----	-----
Total Movement in funds		(896)	-	(896)	(1,599)
Total funds brought forward		12,954	425	13,379	14,978
		-----	-----	-----	-----
Total funds carried forward	5	12,058	425	12,483	13,379
		=====	=====	=====	=====

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

BALANCE SHEET

	<u>2021</u> £	<u>2020</u> £
Tangible Fixed Assets		
Equipment - note 4	-	-
CURRENT ASSETS		
Bank Treasurers account - CIO	1,114	3,698
Bank Treasurers account – Trust	-	-
Bank Deposit account	12,000	10,052
Cash in Hand	-	15
Stock: Repton Booklets	175	175
Prepayments	84	29
Sundry Debtors	15	-
	13,388	13,969
LESS CURRENT LIABILITIES		
Accruals	300	300
Other Creditors	100	-
East Wight Landscape Partnership – capital items	-	-
Subscriptions Received in Advance	-	-
Event Bookings Received in Advance	505	290
	905	590
<u>Net Current Assets</u>	<u>12,483</u>	<u>13,379</u>
<u>Net Assets</u>	<u>12,483</u>	<u>13,379</u>
<u>Funds</u>		
Unrestricted Income Fund:		
General Purposes Fund	12,058	12,954
Designated Fund - Schools Education Fund	425	425
- East Wight Landscape Partnership	-	-
	£12,483	£13,379

.....
J Harrison – Senior Trustee
For and on behalf of the Managing Committee

.....
Date

ISLE OF WIGHT GARDENS TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2021

1. **Accounting Policies**

Basis of Preparation

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming Resources

Voluntary income: is accounted for when actually received.

Investment income: is recognised on a receivable basis and is made up of bank interest received.

Charitable activity income: is made up of subscriptions and moneys received for garden visits, it is accounted for on an accruals basis.

Generated income: consists of moneys received for the annual winter party, advertisement in the newsletter and lecture income. This income is also recognised on an accruals basis.

Resources Expended

Expenditure is accounted for on an accruals basis and includes related VAT.

Depreciation

Provision for depreciation of fixed assets is made at an annual rate calculated to spread the cost of the asset evenly over its expected useful life. The depreciation rate is 20% per annum on the straight line basis.

2. **Committee of Management Remuneration and Expenses**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any member of the Committee of Management. No expenses other than direct costs of administration of the charity were reimbursed to members of the Committee of Management.

3. **Resources Expended**

	<u>General Fund 2021 £</u>	<u>Designated Fund 2021 £</u>	<u>Total Funds 2020 £</u>
Cost of Generating Funds			
Social Event	-	-	564
Costs of Newsletter and Website	29	-	963
Stationery and Printing	-	-	114
Postage and Telephone	60	-	128
Sundry	685	-	389
Stock purchased for resale	-	-	-
Gift Aid Income Tax not Recovered	-	-	279
Depreciation	-	-	-
Total Cost of Generating Funds	<u>774</u>	<u>-</u>	<u>2,437</u>
Charitable Activities Costs			
Costs of Gardens Visits	-	-	504
Subscriptions: The Garden Trust	-	-	316
Total Charitable Activities Costs	<u>-</u>	<u>-</u>	<u>820</u>
Governance			
AGM Expenses	-	-	47
Software	540	-	340
Accountancy Fees	330	-	300
Bookkeeping Fees	480	-	480
Total Governance Costs	<u>1,350</u>	<u>-</u>	<u>1,167</u>

ISLE OF WIGHT GARDENS TRUST CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

4.

<u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
<u>At Cost</u>		
At 1st April 2020	1,264	1,264
Additions	—	—
At 31st March 2021	<u>1,264</u>	<u>1,264</u>
<u>Depreciation</u>		
At 1st April 2020	1,264	1,264
Charge in year	—	—
At 31st March 2021	<u>1,264</u>	<u>1,264</u>
<u>Net Book Value</u>		
At 31st March 2021	—	—
At 31st March 2020	—	—

5.

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,954	(896)	12,058
Designated Funds			
School Awards	425	—	425
Life Subscriptions Funds	—	—	—
East Wight Landscape Partnership	—	—	—
TOTAL FUNDS	13,379	(896)	12,483

INDEPENDENT EXAMINER'S REPORT
TO THE COMMITTEE OF MANAGEMENT OF
ISLE OF WIGHT GARDENS TRUST CIO

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st March 2019 which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with Section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Elizabeth Dack FCA FCCA
Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

.....
Date