

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

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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.

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· 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>

