

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)
Moirra 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
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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>