

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024

ISLE OF WIGHT GARDENS TRUST CIO

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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.

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.
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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.

ISLE OF WIGHT GARDENS TRUST CIO

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
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-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
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-				
Total Funds carried forward	<u>13737</u>	<u>425</u>	<u>14162</u>	<u>14094</u>

ISLE OF WIGHT GARDENS TRUST CIO

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. <u>Movement in Funds</u>	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	—	—	—
TOTAL FUNDS	<u>14094</u>	<u>68</u>	<u>14,162</u>

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