

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

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 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.

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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.

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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.

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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:

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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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