Ventnor Friends of Wight Horticulture

England & Wales · Charity number 1174751

Details

Other names	VENTNOR BOTANIC GARDEN FRIENDS' SOCIETY
Status	Registered
Legal form	CIO
Registered	2017-09-20
Register	View on the Charity Commission register

Contact

Address	5 Grangeside Ventnor Isle Of Wight PO38 1RW
Phone	01983 853992
Email	chairman@vfwh.org.uk
Website	vfwh.org.uk

Activities

Objects: THE OBJECTS ARE FOR THE PUBLIC BENEFIT TO PROMOTE EDUCATION IN BOTANY, HORTICULTURE, ECOLOGY ANDENVIRONMENTAL SCIENCE ACROSS THE ISLE OF WIGHT, AND IN FURTHERANCE OF THE OBJECTS IN PARTICULAR BUT NOTEXCLUSIVELY BY: (A) STIMULATING INTEREST AND ADVANCING KNOWLEDGE THROUGH A VARIETY OF EVENTS AND ACTIVITIESINCLUDING WALKS, TALKS, OUTINGS AND WORKSHOPS (B) SUPPORTING STUDENTS IN PURSUING A CAREER IN HORTICULTURE INPARTICULAR BUT NOT EXCLUSIVELY BY AWARDING GRANTS (C) SUPPORTING APPROPRIATE PROJECTS OR INITIATIVES AS THETRUSTEES SEE FIT FOR THE ADVANCEMENT OF PUBLIC MENTAL AND PHYSICAL HEALTH AND WELL-BEING IN PARKS ANDGARDENS IN VENTNOR AND ELSEWHERE ON THE ISLE OF WIGHT

Activities: We promote education in botany, horticulture, ecology and environmental science on the Isle of Wight. We stimulate interest and advance knowledge through organizing events including talks, walks, outings and workshops. Where possible, we provide support for students pursuing a career in horticulture and for appropriate projects in parks and gardens which advance mental and physical health

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£8,160	£4,301	-	-
2024-09-30	£15,448	£23,250	-	-
2023-09-30	£17,327	£18,018	-	-
2022-09-30	£17,551	£15,900	-	-
2021-09-30	£31,337	£34,729	-	-
2020-09-30	£23,169	£44,912	-	-

Trustees

Name	Role	Appointed
Valerie Jean Pitts	Chair	2022-04-28
Anne Hornett		2025-07-03
Bridgette Daphne Sibbick		2025-07-03
Jennifer Jane Parker		2019-02-21
Sally Elizabeth Peake		2025-07-03

Accounts

VENTNOR FRIENDS OF WIGHT HORTICULTURE

REGISTERED CIO No. 1174571

President: Mike Fitt OBE

Report and financial statements

for the Year Ended 31st September 2025.

Trustees 2024/2025

Executive Committee

Objects

Our charity's purposes as set out in our governing document are for the public benefit to promote education in botany, horticulture, ecology and environmental science across the Isle of Wight, and in furtherance of the objects in particular but not exclusively by:

(a) stimulating interest and advancing knowledge through a variety of events and activities including walks, talks, outings and workshops

(b) supporting students in pursuing a career in horticulture in particular but not exclusively by awarding grants

(c) supporting appropriate projects or initiatives as the trustees see fit for the advancement of public mental and physical health and well-being in parks and gardens in Ventnor and elsewhere on the Isle of Wight

Achievements and Performance

October 2024 to end September 2025 was a year of change and consolidation for our charity.

We completed the required procedures to change the official name and the objects of the charity, which were ratified at the EGM in December with the prior approval of the Charity Commission.

We then set about implementing all the bureaucratic changes necessary to change the name on the bank accounts and in countless other places and to prepare new literature reflecting the changes and to promote our new image.

We were particularly proud to launch our Simon Goodenough Bursary Scheme to encourage Islanders pursuing a career in horticulture.

Fun and fund-raising activities continued to the benefit of members and to fulfill charitable aims, including visits and talks, among others. These events are also open to members of the public. We are very grateful for the large input of time by all those Members that makes these events possible.

A small volunteer task force of members continued to assist Ventnor Town Council with the ongoing maintenance of flower beds at the entrance to their Council office building. This enhances the public's enjoyment of the area and also serves to raise awareness of the Charity.

In addition we funded an achievement award for a horticultural student at the Isle of Wight College.

Two issues of *Ventnorensis*, our highly-valued colourful and informative magazine for members, were produced. The new website continued to be a promotional tool for the Society, along with regular e-mails for members and other supporters.
Consideration of the requirements of the General Data Protection Regulations (GDPR) have been reviewed to ensure compliance and a review of Governance continued.

Ventnor Friends of Wight Horticulture
CIO number 1174751

STATEMENT OF ASSETS
as at 30 September 2025

		2025	2024
		£	£
Current Assets			
Cash at Bank	Current account	369	
	Business Reserve	20,269	
	Liquidity	50,281	
Total Assets		**70,919**	**67,060**
Represented by:			
Restricted Funds	Education	20,257	20,086
	"Tropical House"	5,247	
Unrestricted Funds		45,415	46,974
Total Funds		**70,919**	**67,060**

Notes to the Financial Statements for the Year ended 30 September 2025

1) Accounting Policies
All Income and Expenditure is dealt with on a recepts and payments basis in accordance with the requirements of the Charity Commission for a charity of our size

2) Restricted Funds

I) The Education Fund
This fund has been renamed from 1st October 2025 as The Simon Goodenough Bursary Fund

II) The "Tropical House Fund"
This is the remnant of a long-completed appeal for funds to replace panes of glass in the Tropical House at VBG.
It meets the Charity Commission criteria to be declared a failed fund and redesignated for other purposes with the Commission's permission

Policy on Designated Funds
- It is VFWH's policy to allocate receipts of an ad hoc nature, such as legacies or one-off specific grants or donations to Designated Funds
- The capital will be kept intact until such time as a suitable application of such funds is identified, if not previously stipulated
- The income from the capital will be added to other funds and used for the benefit of the Charity as a whole in accordance with its objects
  No such ad hoc donation was received in 2024-25

3) Trustees' Remuneration
No remuneration was paid to Trustees

Approved and signed on behalf of the Trustees Valerie J. Pitts

Ventnor Friends of Wight Horticulture
CIO number 1174751
STATEMENT OF FINANCIAL ACTIVITIES
for the Year ended 30 September 2025

		2025 Unrestricte Funds £	2025 Restricte Funds £	Sub totals £	2025 Total Funds £	2024 Funds £	Sub totals £
RECEIPTS							
	Subscriptions	3,610			3,610	*4,350*	
	General Donations	1,026			1,026	*1,714*	
	Donations (Education/Bursary)		276		276	*0*	
	Legacies				-	*500*	
	HMRC (Gift Aid Reclaim)	325			325	*1,185*	
				5,237			*7,749.00*
	Income from charitable activites						
	Café botanique	1,127			1,127	*1,366*	
	Water Mill visit	290			290		
	Decorations workshop	155			155		
	Soup lunch	231			231		
	Garden visit	24			24		
	Other					*5,314*	
	Total			1,827			*6,680.00*
	Adverts in Ventnorensis	70			70	*35*	
	Interest	949	77		1,026	*1,019*	
Total Income		**7,807**	**353**		**8,160**	***15,448***	
EXPENDITURE							
	Staging events	1,029			1,029	*5,333*	
	Ventnorensis	930			930	*1,837*	
	Website and IT	680			680	*811*	
	Trustee & Officers Insurance	653			653	*552*	
	Public Liability	80			80	*80*	
	Donations to VBG	-			-	*13,223*	
	Subscriptions	137			137	*160*	
	Legal & Professional fees	400			400	*1,096*	
	General management costs	392			392	*158*	
Total Expenditure		**4,301**	**-**		**4,301**	***23,250***	
Surplus (Deficit) for Year		3,506	353		3,859	*-7,802*	
Balance of Funds Brought Forward					67,060	*77,864*	
Balance of Funds Carried Forward		**45,414**	**25,504**		**70,919**	***67,060***	

Accounts

VENTNOR FRIENDS OF WIGHT HORTICULTURE

REGISTERED CIO No. 1174571

Legal and Administration Information for the Year ended 30th September 2023

VENTNOR FRIENDS OF WIGHT HORTICULTURE

REGISTERED CIO No. 1174571

The Trustees' Annual Report for the year ended September 30th 2024

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2024. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

Structure, Governance and Management

Ventnor Friends of Wight Horticulture, until December 2024 known as Ventnor Botanic Garden Friends' Society, is a Charitable Incorporated Organisation (Charity Number 1174751) established in September 2017 following the winding up of the previous body which was first established as a registered charity in 1996. As a membership organisation, the work of the Society is overseen by a Committee of Trustees with further elected and co-opted Committee members.

Ventnor Friends of Wight Horticulture is an affiliated member of The Royal Horticultural Society, the national garden charity for Great Britain.

Achievements and Performance

From October 2023 to September 2024 we continued to support Ventnor Botanic Garden with a large donation to VBG CIC to cover the cost of the part-time employment of a skilled trainer/mentor to facilitate the support of Volunteers within the Garden, and who contributed to the work of the Garden in many other ways until her retirement in May 2024. The Friends' Society received no appropriate application this year from VBG CIC for the purchase of trees and shrubs or other financial assistance.

A small volunteer task force of members continues to assist Ventnor Town Council with the ongoing maintenance of flower beds at the entrance to their Council office building. This enhances the public's enjoyment of that area and also serves to raise awareness of the Charity.
Fund raising activities included several plant sales, soup lunches and donations at walks and talks. We are very grateful for the large input of time by all those Members that makes these events possible.

Two issues of *Ventnorensis*, our highly-valued, colourful and informative magazine for members, were produced. The re-designed website continued to be a promotional tool for the Society, along with regular e-mails for members.
Consideration of the requirements of the General Data Protection Regulations (GDPR) has been reviewed to ensure compliance and a review of Governance continued.

We subscribed to a number of Botanical and Horticultural Societies on behalf of VBG and donated their Journals to the Curator and his team. In addition we funded an achievement award for a horticultural student at the Isle of Wight College. Friends' activities continued to support and encourage retention of the Garden volunteers.

Additional activities, which are part of our educational objects in addition to being fund-raising events, were organised for the benefit of members and were also open to members of the public. These included another very successful lecture cycle under the title 'Café Botanique', several Botany Club walks and a well-supported coach trip to West Dean Gardens.

Throughout the year we were engaged in a drawn-out exchange of letters with solicitors representing Ventnor Botanic Garden CIC which started with a pre-action letter in October 2023 alleging intellectual property rights over the words 'Ventnor Botanic Garden' and with demands to remove them from our name. We were supported by excellent legal advice from an IP specialist on a *pro bono* basis in countering the claims and denying various allegations against us. It became clear, however, that the CIC was unwilling to engage in meaningful negotiation through mediation. In the hope of deterring the CIC from pursuing further action and in order to re-focus on positive charitable activities, we proposed a change of name and amendments to the constitution to enable us to carry out our objects more widely on the Isle of Wight. The situation was explained fully to members at the AGM held in July 2024 and by letter thereafter. A new name was agreed with Members' participation and we began the process of making the changes, following required procedures and with the Charity Commission's prior agreement.

Val Pitts

Chairman

On behalf of the Trustees
June 24th 2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO			Charity No. 1174751	
Accounts for the period				
Period start date	01/10/2023	To	Period end date	30/09/2024

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	7,629	120	-	7,749	10,510
Charitable activities	-	-	-	-	-
Other trading activities	6,680	-	-	6,680	6,031
Investments	793	226	-	1,019	786
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	15,102	346	-	15,448	17,327
Resources expended (Note 4)					
Expenditure on:					
Raising funds	6,429	-	-	6,429	4,387
Charitable activities	14,315	-	-	14,315	10,870
Separate material item of expense	-	-	-	-	-
Other	2,506	-	-	2,506	2,761
Total	23,250	-	-	23,250	18,018
Net income/(expenditure) before investment gains/(losses)	(8,148)	346	-	(7,802)	(691)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(8,148)	346	-	(7,802)	(691)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(8,148)	346	-	(7,802)	(691)
Reconciliation of funds:					
Total funds brought forward	(36,461)	13,913	-	(22,548)	(21,857)
Total funds carried forward	(44,609)	14,259	-	(30,350)	(22,548)

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £	Total last year £
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	-	-	-	-	33
Debtors (Note 6)	337	-	-	337	5,493
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	47,465	20,086	-	67,551	74,918
Total current assets	47,802	20,086	-	67,888	80,444
Creditors: amounts falling due within one year (Note 7)	828	-	-	828	2,580
Net current assets/(liabilities)	46,974	20,086	-	67,060	77,864
Total assets less current liabilities	46,974	20,086	-	67,060	77,864
Creditors: amounts falling due after one year (Note 7)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	46,974	20,086	-	67,060	77,864
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds (Note 9)	-	20,086	-	20,086	24,987
Unrestricted funds (Note 9)	46,974	-	-	46,974	52,877
Revaluation reserve				-	-
Total funds	46,974	20,086	-	67,060	77,864

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
T.W. Woodcock	T.W. WOODCOCK	22.6.25
Valerie J. Pitts	V.J. PITTS	22.6.25

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Section C	Notes to the accounts	(cont)			
Note 2	**Accounting policies**				
2.1 INCOME					
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:				
	· the charity becomes entitled to the resources;				
	· it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.		Yes ✓	No	N/a
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes ✓	No	N/a
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).		Yes ✓	No	N/a
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes ✓	No	N/a
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes ✓	No	N/a
Government grants	The charity has received government grants in the reporting period		Yes	No	N/a ✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes ✓	No	N/a
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes ✓	No	N/a
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.		Yes ✓	No	N/a
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.		Yes	No	N/a ✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the		Yes	No	N/a

	expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.		Yes	No	N/a
					✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.		Yes	No	N/a
					✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.		Yes	No	N/a
					✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.		Yes	No	N/a
					✓
Support costs	The charity has incurred expenditure on support costs.		Yes	No	N/a
			✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes	No	N/a
			✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		Yes	No	N/a
			✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes	No	N/a
			✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes	No	N/a
					✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes	No	N/a
					✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes	No	N/a
					✓
2.2 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		Yes	No	N/a
			✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		Yes	No	N/a
				✓	
			Yes	No	N/a

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		Yes	No	N/a
					✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		Yes	No	N/a
					✓
Redundancy cost	The charity made no redundancy payments during the reporting period.		Yes	No	N/a
					✓
Deferred income	No material item of deferred income has been included in the accounts.		Yes	No	N/a
					✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes	No	N/a
			✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes	No	N/a
			✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes	No	N/a
					✓
2.3 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1000				
	They are valued at cost.		Yes	No	N/a
			✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
					✓
	They are valued at cost.		Yes	No	N/a
					✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.		Yes	No	N/a
					✓
			Yes	No	N/a
	They are valued at cost.				✓
Investments			Yes	No	N/a

	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
		Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

Section C	Notes to the accounts					(cont)

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,594	120	-	1,714	4,310
	Gift Aid	1,185	-	-	1,185	1,257
	Legacies	500	-	-	500	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	4,350	-	-	4,350	4,943
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	-
	Total	7,629	120	-	7,749	10,510
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Café Botanique	1,366	-	-	1,366	2,043
	Thenford	2,105	-	-	2,105	-
	Other Fund-raising Events	1,266	-	-	1,266	3,708
	West Dean	1,086	-	-	1,086	-
	Adverts in Ventnorensis	35	-	-	35	280
	The Head Gardener	822	-	-	822	-
	Total	6,680	-	-	6,680	6,031
Income from investments:	Interest income	793	226	-	1,019	786
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	793	226	-	1,019	786
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		15,102	346	-	15,448	17,327

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Donations to Education Fund £120 and Gift Aid thereon £Nil.

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	5,333	-	-	5,333	4,387
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Legal & Professional fees	1,096	-	-	1,096	-
	Total expenditure on raising funds	6,429	-	-	6,429	4,387
=	Donations to Garden	13,223	-	-	13,223	9,479
	Website and computer costs	811	-	-	811	858
	Print, Post and stationery	121	-	-	121	358
	Education Support	-	-	-	-	-
	Subscriptions	160	-	-	160	175
	Total expenditure on charitable activities	14,315	-	-	14,315	10,870
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Ventnorensis - Editorial, Print, Postage	1,837	-	-	1,837	2,089
	Bank charges		-	-	-	4
	Public & Employers Liability Insurance	80	-	-	80	75
	Trustee & Officers Insurance	552	-	-	552	502
	Other	37	-	-	37	91
	Total other expenditure	2,506	-	-	2,506	2,761
TOTAL EXPENDITURE		23,250	-	-	23,250	18,018

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 Debtors and prepayments

	This year £	Last year £
Prepayments and accrued income	302	1,341
Other debtors	35	4,152
Total	337	5,493

Note 7 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	239	213	-	-
Accruals and deferred income	589	2,349	-	-
Other creditors	-	18	-	-
Total	828	2,580	-	-

Note 8 Cash at bank and in hand

	This year £	Last year £
Short term deposits	-	-
Cash at bank and on hand	67,551	74,918
Other	-	-
Total	67,551	74,918

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances b/fwd £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	22,450	13,996	(23,250)	5,247	(3,002)	15,441
Tropical House	R	Tropical House works	5,247	-	-	(5,247)	-	-
Foundation	U	Unspecified projects	30,427	1,106	-	-	-	31,533
Education	R	Education and training	19,740	346	-	-	-	20,086
		Total Funds	77,864	15,448	(23,250)	-	(3,002)	67,060

9.2 Transfers between funds

	Reason for transfer	Amount

9.3 Designated funds

Planned use	Purpose of the designation	Amount

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **TRUE**

10.2 Trustees' expenses

No trustee expenses have been incurred (True or False) **TRUE**

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False) **TRUE**

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Charity Name VENTNOR BOTANIC GARDEN FRIENDS SOCIETY – CIO
On accounts for the year ended	30th September 2024 | **Charity no (if any)** 1174751
Set out on pages	1 – 10 (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities 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 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 22 JUNE 2025

Name: Mr R E Sims

Relevant professional qualification(s) or body (if any):	Retired Company Accountants
Address:	35 Caws Avenue
	SEAVIEW, Isle of Wight
	PO34 5JT

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Accounts

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Legal and Administration Information for the Year ended 30th September 2023

Trustees:

Peter Coleman
Sally Elizabeth Peake
Jennifer Jane Parker
Valerie Jean Pitts
Timothy William Woodcock

Committee:

Valerie Pitts	Chairman
Peter Coleman	Deputy Chairman
Timothy Woodcock	Hon Treasurer
Jennifer Parker	Secretary
John Bagshawe	
Sally Peake	
Rosemary Stewart	
Rosalind Whistance	
Anne Hornett	
Bridgette Sibbick	

President: Mike Fitt

Charity No: 1174751

Bankers: NatWest Bank plc
Ryde, Isle of Wight PO33 2PL

Independent Examiner: Roger E Sim

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Trustees' Annual Report for the Year ended 30th September 2023

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2023. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

Structure, Governance and Management

Ventnor Botanic Garden Friends' Society is a Charitable Incorporated Organisation (Charity Number 1174751) established in September 2017 following the winding up of the previous body which was first established as a registered charity in 1996. As a membership organisation, the work of the Society is overseen by a Committee of Trustees with further elected and co-opted Committee members.

Ventnor Botanic Garden Friends' Society is an affiliated member of The Royal Horticultural Society, the national garden charity for Great Britain.

Committee 2021 - 2022

Valerie Pitts	Chairman
Peter Coleman	Deputy Chairman
Timothy Woodcock	Treasurer
Jennifer Parker	Secretary
Sally Peake	Events
Rosemary Stewart	Communications
Rosalind Whistance	Editor, Ventnorensis
Anne Hornett	Membership Secretary
Bridgette Sibbick	Events
John Bagshawe	

Objectives and Activities of the Society

The Society's objectives are to advance public education in botany, horticulture, ecology and environmental science at Ventnor Botanic Garden, and in furtherance of the objects in particular but not exclusively by:

(a) Holding lectures, discussions, demonstrations, workshops and seminars;
(b) Maintaining and developing a reference library of horticulture books and journals;
(c) Promoting and encouraging school visits and guided tours to further the education of all age groups;
(d) Giving horticultural assistance in Ventnor Botanic Garden under the direction and with the agreement of the Curator, and practical assistance to all staff through volunteering opportunities;
(e) Raising funds for specific projects within Ventnor Botanic Garden.

Achievements and Performance

In 2022 - 2023 Ventnor Botanic Garden Friends' Society carried out activities as follows:

From October 2022 to September 2023 the Ventnor Botanic Garden Friends' Society continued to support the Garden even though, with the cessation of the Gift Aid programme, our income remains much reduced. We make a large donation to VBG CIC to cover the cost of the part-time employment of a skilled trainer/mentor to facilitate the support of Volunteers within the Garden, and who contributes to the work of the Garden in many other ways. The Friends' Society also allocates funds for the purchase of trees and shrubs but received no appropriate application this year. We subscribe to a number of Botanical and Horticultural Societies on behalf of VBG and donate their Journals to the Curator and his team. In addition we fund an achievement award for horticultural students at the Isle of Wight College.
Friends' activities continue to support and encourage retention of the Garden volunteers.
Additional activities, which are part of our educational objects, are organised for the benefit of members and are also open to members of the public. These included a very successful lecture cycle under the title 'Café Botanique', several Botany Club walks and a well-supported coach trip to Abbotsbury Subtropical Gardens in Dorset, where one of our Horticultural Apprentices is now Curator.

A small volunteer task force of members continues to assist Ventnor Town Council with the ongoing maintenance of flower beds at the entrance to their Council office building. This enhances the public's enjoyment of that area and also serves to raise awareness of The Friends and of Ventnor Botanic Garden.
Fund raising activities included several plant sales, soup lunches and donations at walks and talks. We are very grateful for the large input of time by all those Members that makes these events possible.
Two issues of *Ventnorensis*, our highly-valued colourful and informative magazine for members, were produced. We launched a re-designed website, which continues to be a promotional tool for ethe Society, along with regular e-mails for members.
Consideration of the requirements of the General Data Protection Regulations (GDPR) has been reviewed to ensure compliance and a review of Governance has commenced.

Valerie Jean Pitts

Chairman

18th June 2023

CHARITY COMMISSION FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO			Charity No. 1174751	
Accounts for the period				
Period start date	10/1/2022	To	Period end date	9/30/2023

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	8,310	2,200	-	10,510	10,220
Charitable activities	-	-	-	-	-
Other trading activities	6,031	-	-	6,031	7,274
Investments	786	-	-	786	57
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	15,127	2,200	-	17,327	17,551
Resources expended (Note 4)					
Expenditure on:					
Raising funds	4,387	-	-	4,387	3,378
Charitable activities	10,870	-	-	10,870	9,285
Separate material item of expense	-	-	-	-	-
Other	2,761	-	-	2,761	3,237
Total	18,018	-	-	18,018	15,900
Net income/(expenditure) before investment gains/(losses)	(2,891)	2,200	-	(691)	1,651
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(2,891)	2,200	-	(691)	1,651
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(2,891)	2,200	-	(691)	1,651
Reconciliation of funds:					
Total funds brought forward	(33,570)	11,713	-	(21,857)	(23,508)
Total funds carried forward	(36,461)	13,913	-	(22,548)	(21,857)

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £	Total last year £
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	33	-	-	33	220
Debtors (Note 6)	5,493	-	-	5,493	3,504
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	49,931	24,987	-	74,918	82,671
Total current assets	55,457	24,987	-	80,444	86,395
Creditors: amounts falling due within one year (Note 7)	2,580	-	-	2,580	7,840
Net current assets/(liabilities)	52,877	24,987	-	77,864	78,555
Total assets less current liabilities	52,877	24,987	-	77,864	78,555
Creditors: amounts falling due after one year (Note 7)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	52,877	24,987	-	77,864	78,555
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 9)	-	24,987		24,987	22,787
Unrestricted funds (Note 9)	52,877	-	-	52,877	55,768
Revaluation reserve				-	-
Total funds	52,877	24,987	-	77,864	78,555

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

-

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

	Policy	Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		

		Yes	No	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.3 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓

		Yes	No	N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.	✓		
	They are valued at cost.	✓		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and legacies:	Donations and gifts	2,110	2,200	-	4,310	2,834
	Gift Aid	1,257	-	-	1,257	2,208
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	4,943	-	-	4,943	5,167
	Donated goods, facilities and services	-	-	-	-	-
	Other		-	-	-	11
	Total	8,310	2,200	-	10,510	10,220
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Café Botanique	2,043	-	-	2,043	-
	Visit to RHS Wisley		-	-	-	2,208
	Other Fund-raising Events	1,728	-	-	1,728	1,992
	Emma Tennant talk		-	-	-	2,794
	Adverts in Ventnorensis	280	-	-	280	280
	Abbotsbury visit	1,980	-	-	1,980	-
	Total	6,031	-	-	6,031	7,274
Income from investments:	Interest income	786	-	-	786	57
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	786	-	-	786	57
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		15,127	2,200	-	17,327	17,551

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Donations to Education Fund £9,590 and Gift Aid thereon £1,907.

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	4,387	-	-	4,387	3,378
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	4,387	-	-	4,387	3,378
=	Donations to Garden	9,479	-	-	9,479	7,494
	Website and computer costs	858	-	-	858	1,135
	Print, Post and stationery	358	-	-	358	480
	Education Support	-	-	-	-	-
	Subscriptions	175	-	-	175	176
	Total expenditure on charitable activities	10,870	-	-	10,870	9,285
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Ventnorensis - Editorial, Print, Postage	2,089	-	-	2,089	2,704
	Bank charges	4	-	-	4	23
	Public & Employers Liability Insurance	75	-	-	75	75
	Trustee & Officers Insurance	502	-	-	502	435
	Other	91	-	-	91	-
	Total other expenditure	2,761	-	-	2,761	3,237
TOTAL EXPENDITURE		18,018	-	-	18,018	15,900

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 Debtors and prepayments

	This year £	Last year £
Prepayments and accrued income	1,341	246
Other debtors	4,152	3,258
Total	5,493	3,504

Note 7 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	213	200	-	-
Accruals and deferred income	2,349	7,640	-	-
Other creditors	18	-	-	-
Total	2,580	7,840	-	-

Note 8 Cash at bank and in hand

	This year £	Last year £
Short term deposits	-	-
Cash at bank and on hand	74,918	82,671
Other	-	-
Total	74,918	82,671

Section C **Notes to the accounts** **(cont)**

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

***** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances b/fwd £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	27,103	13,365	(18,018)	-	-	22,450
Tropical House	R	Tropical House works	5,247	-	-	-	-	5,247
Life Membership	R	Membership subscriptions	-	-	-	-	-	-
Foundation	U	Unspecified projects	28,665	1,762	-	-	-	30,427
Education	R	Education and training	17,540	2,200	-	-	-	19,740
		Total Funds	78,555	17,327	(18,018)	-	-	77,864

9.2 Transfers between funds

	Reason for transfer	Amount

9.3 Designated funds

Planned use	Purpose of the designation	Amount

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

10.2 Trustees' expenses

No trustee expenses have been incurred (True or False) 1

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False) 1

Ventnor Friends of Wight Horticulture

England & Wales - Charity number 1174751

Accounts

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Legal and Administration Information for the Year ended 30th September 2022

Trustees:	Sally Elizabeth Peake Caroline Jane Peel Jennifer Jane Parker Valerie Jean Pitts Timothy William Woodcock	
Committee:		
	John Bagshawe	Chairman to April 2022
	Valerie Pitts	Chairman from April 2022
	Peter Coleman	Deputy Chairman
	Timothy Woodcock	Hon Treasurer
	Jennifer Parker	Secretary
	Sally Peake	
	Rosemary Stewart	
	Rosalind Whistance	
	Colin Smith	
	Anne Hornett	
	Bridgette Sibbick	
President:	Mike Fitt	
Charity No:	1174751	
Bankers:	NatWest Bank plc Ryde, Isle of Wight PO33 2PL	
Independent Examiner:	Roger E Sim	

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Trustees' Annual Report for the Year ended 30th September 2022

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2022. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

Structure, Governance and Management

Ventnor Botanic Garden Friends' Society is a Charitable Incorporated Organisation (Charity Number 1174751) established in September 2017 following the winding up of the previous body which was first established as a registered charity in 1996. As a membership organisation, the work of the Society is overseen by a Committee of Trustees with further elected and co-opted Committee members.

Ventnor Botanic Garden Friends' Society is an affiliated member of The Royal Horticultural Society, the national garden charity for Great Britain.

Committee 2021 - 2022

Objectives and Activities of the Society

The Society's objectives are to advance public education in botany, horticulture, ecology and environmental science at Ventnor Botanic Garden, and in furtherance of the objects in particular but not exclusively by:

(a) Holding lectures, discussions, demonstrations, workshops and seminars;
(b) Maintaining and developing a reference library of horticulture books and journals;
(c) Promoting and encouraging school visits and guided tours to further the education of all age groups;
(d) Giving horticultural assistance in Ventnor Botanic Garden under the direction and with the agreement of the Curator, and practical assistance to all staff through volunteering opportunities;
(e) Raising funds for specific projects within Ventnor Botanic Garden.

Achievements and Performance

In 2021 - 2022 Ventnor Botanic Garden Friends' Society carried out activities as follows:

From October 2021 to September 2022 the Ventnor Botanic Garden Friends' Society continued to support the Garden even though, with no prospect of restoration of the Gift Aid programme, our income remains much reduced. We make a large donation to VBG CIC to cover the cost of the part-time employment of a skilled trainer/mentor to facilitate the support of Volunteers within the Garden, and who contributes to the work of the Garden in many other ways. The Friends' Society also allocates funds for the purchase of trees and shrubs when appropriate applications are received, which this year included an unusual hybrid palm tree planted to celebrate the 50th anniversary of the Garden.
Friends' activities continue to support and encourage retention of the Garden volunteers.
Additional activities, which are part of our educational objects, are organised for the benefit of members and are also open to members of the public. They were still subject to Covid restrictions at the beginning of the period, but we were able to hold an exhibition of botanical paintings in October and, from May 2022, were able to recommence Botany Club walks, which continued throughout the summer.

An outing to RHS Wisley was organised in June and we were finally able to plan for our annual Café Botanique lecture cycle which recommenced in September 2022.
A new initiative this year saw a task force of Members come to the aid of Ventnor Town Council by taking over the tidying and ongoing maintenance of flower beds at the entrance to their Council office building. This enhances the public's enjoyment of that area and also serves to raise awareness of The Friends and of Ventnor Botanic Garden.
Fund raising activities included several plant sales, soup lunches and donations at walks and talks. We are very grateful for the large input of time by all those Members that makes these events possible.
Two issues of *Ventnorensis*, our highly-valued colourful and informative magazine for members, were produced. Our website continues to be a promotional tool for events, along with regular e-mails for members.
Consideration of the requirements of the General Data Protection Regulations (GDPR) has been reviewed to ensure compliance and a review of Governance has commenced.

Valerie Jean Pitts

Chairman

18th June 2023

CHARITY COMMISSION FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO		Charity No. 1174751	
Accounts for the period			
Period start date	10/01/2021	To	Period end date 09/30/2022

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	10,010	210	-	10,220	28,032
Charitable activities	-	-	-	-	-
Other trading activities	7,274	-	-	7,274	3,285
Investments	57	-	-	57	20
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	17,341	210	-	17,551	31,337
Resources expended (Note 4)					
Expenditure on:					
Raising funds	3,378	-	-	3,378	1,924
Charitable activities	9,285	-	-	9,285	29,964
Separate material item of expense	-	-	-	-	-
Other	3,237	-	-	3,237	2,841
Total	15,900	-	-	15,900	34,729
Net income/(expenditure) before investment gains/(losses)	1,441	210	-	1,651	(3,392)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	1,441	210	-	1,651	(3,392)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	1,441	210	-	1,651	(3,392)
Reconciliation of funds:					
Total funds brought forward	(35,011)	11,503	-	(23,508)	(20,116)
Total funds carried forward	(33,570)	11,713	-	(21,857)	(23,508)

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £
Fixed assets				
Intangible assets	-	-	-	-
Tangible assets	-	-	-	-
Heritage assets	-	-	-	-
Investments	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Stocks	220	-	-	220
Debtors (Note 6)	3,504	-	-	3,504
Investments	-	-	-	-
Cash at bank and in hand (Note 8)	59,884	22,787	-	82,671
Total current assets	63,608	22,787	-	86,395
Creditors: amounts falling due within one year (Note 7)	7,840	-	-	7,840
Net current assets/(liabilities)	55,768	22,787	-	78,555
Total assets less current liabilities	55,768	22,787	-	78,555
Creditors: amounts falling due after one year (Note 7)	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	55,768	22,787	-	78,555
Funds of the Charity				
Endowment funds	-			-
Restricted income funds (Note 9)		22,787		22,787
Unrestricted funds (Note 9)	55,768		-	55,768
Revaluation reserve				-
Total funds	55,768	22,787	-	78,555

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name

-

[redacted]

Total last year
£

-
-
-
-
-

350
4,706
-
89,629
94,685

17,781

76,904

76,904

-
-

76,904

-
22,671
54,233
-
76,904

Date of approval dd/mm/yyyy

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

	Policy	Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		

		Yes	No	N/a
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.3 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.	✓		
	They are valued at cost.	✓		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		

		Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and legacies:	Donations and gifts	2,624	210	-	2,834	14,982
	Gift Aid	2,208	-	-	2,208	3,381
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	3,148
	Membership subscriptions and sponsorships which are in substance donations	5,167	-	-	5,167	6,521
	Donated goods, facilities and services	-	-	-	-	-
	Other	11	-	-	11	-
	Total	10,010	210	-	10,220	28,032
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Big Summer Party	-	-	-	-	-
	Visit to RHS Wisley	2,208	-	-	2,208	-
	Other Fund-raising Events	1,992	-	-	1,992	1,340
	Emma Tennant talk	2,794	-	-	2,794	-
	Adverts in Ventnorensis	280	-	-	280	175
	Folly Farm Talk & Visit		-	-	-	1,770
	Total	7,274	-	-	7,274	3,285
Income from investments:	Interest income	57	-	-	57	20
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	57	-	-	57	20
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		17,341	210	-	17,551	31,337

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Donations to Education Fund £9,590 and Gift Aid thereon £1,907.

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	3,378	-	-	3,378	1,924
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	3,378	-	-	3,378	1,924
Expenditure on charitable activities	Donations to Garden	7,494	-	-	7,494	28,213
	Website and computer costs	1,135	-	-	1,135	1,144
	Print, Post and stationery	480	-	-	480	440
	Education Support	-	-	-	-	-
	Subscriptions	176	-	-	176	167
	Total expenditure on charitable activities	9,285	-	-	9,285	29,964
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Ventnorensis - Editorial, Print, Postage	2,704	-	-	2,704	2,238
	Bank charges	23	-	-	23	23
	Public & Employers Liability Insurance	75	-	-	75	75
	Trustee & Officers Insurance	435	-	-	435	359
	Other		-	-	-	146
	Total other expenditure	3,237	-	-	3,237	2,841
TOTAL EXPENDITURE		15,900	-	-	15,900	34,729

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Independent examiner's fees
Assurance services other than audit or independent examination
Tax advisory fees
Other fees paid to the independent examiner

Note 6 Debtors and prepayments

Prepayments and accrued income
Other debtors
Total

Note 7 Creditors and accruals

	Amounts falling due within one year	
	This year £	Last year £
Trade creditors	200	146
Accruals and deferred income	7,640	7,182
Other creditors	-	10,453
Total	7,840	17,781

Note 8 Cash at bank and in hand

Short term deposits
Cash at bank and on hand
Other
Total

[redacted]

This year £	Last year £
-	-
-	-
-	-
-	-

This year £	Last year £
246	342
3,258	4,364
3,504	4,706

Amounts falling due after more than one year	
This year £	**Last year £**
-	-
-	-
-	-
-	-

This year £	Last year £
-	-
82,671	89,629
-	-
82,671	89,629

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances b/fwd £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	25,568	17,341	(15,900)	94	-	27,103
Tropical House	R	Tropical House works	5,247	-	-	-	-	5,247
Life Membership	R	Membership subscriptions	94	-	-	(94)	-	-
Foundation	U	Unspecified projects	28,665		-	-	-	28,665
Education	R	Education and training	17,330	210	-	-	-	17,540
		Total Funds	76,904	17,551	(15,900)	-	-	78,555

9.2 Transfers between funds

	Reason for transfer	Amount
Between unrestricted and restricted funds	Transfer of lifetime subscriptions paid in advance	94

9.3 Designated funds

Planned use	Purpose of the designation	Amount

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) **1**

10.2 Trustees' expenses

No trustee expenses have been incurred (True or False) **1**

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False) **1**

Accounts

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Legal and Administration Information for the Year ended 30th September 2021

Trustees:	Robert John Bagshawe	Chairman
	Sally Elizabeth Peake	ex-Chairman
	Timothy William Woodcock	Treasurer
	Caroline Jane Peel	
	Jennifer Jane Parker	Secretary
Committee:	Robert John Bagshawe	Chairman
	Peter Coleman	Deputy Chairman
	Sally Elizabeth Peake	ex-Chairman
	Timothy William Woodcock	Treasurer
	Caroline Jane Peel	
	Rosemary Christine Stewart	
	Jennifer Jane Parker	Secretary
	Rosalind Whistance	
	Colin Smith	
	Val Pitts	Membership Secretary
President:	Brian Kidd	
Charity No:	1174751	
Bankers:	NatWest Bank plc Ryde, Isle of Wight PO33 2PL	
Independent Examiner:	Roger E Sim	

VENTNOR BOTANIC GARDEN
Friends' Society

Reg. Charity No. 1174751

Trustees' Annual Report
for the Year ended 30th September 2021

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2021. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

Structure, Governance and Management

Ventnor Botanic Garden Friends' Society is a Charitable Incorporated Organisation (Charity Number 1174751) established in September 2017 following the winding up of the previous body which was first established as a registered charity in 1996. As a membership organisation, the work of the Society is overseen by a Committee of Trustees with further elected and co-opted Committee members.

Ventnor Botanic Garden Friends' Society is an affiliated member of The Royal Horticultural Society, the national garden charity for Great Britain.

Committee 2020 - 2021

John Bagshawe (Chairman)
Peter Coleman (Deputy Chairman)
Timothy Woodcock (Treasurer)
Caroline Peel
Jennifer Parker (Secretary)
Sally Peake (ex-Chairman)
Rosalind Whistance (Editor)
Rosemary Stewart
Colin Smith (Website)
Val Pitts (Membership Secretary
Chris Kidd (ex-officio)
Colin Pope (ex-officio)

Objectives and Activities of the Society

The Society's objectives are to advance public education in botany, horticulture, ecology and environmental science at Ventnor Botanic Garden, and in furtherance of the objects in particular but not exclusively by:

(a) Holding lectures, discussions, demonstrations, workshops and seminars;
(b) Maintaining and developing a reference library of horticulture books and journals;
(c) Promoting and encouraging school visits and guided tours to further the education of all age groups;
(d) Giving horticultural assistance in Ventnor Botanic Garden under the direction and with the agreement of the Curator, and practical assistance to all staff through volunteering opportunities;
(e) Raising funds for specific projects within Ventnor Botanic Garden.

Achievements and Performance

In 2020 - 2021 Ventnor Botanic Garden Friends' Society carried out activities as follows:

From October 2020 to March 2021 the Ventnor Botanic Garden Friends' Society had continued to support the Garden even though the Gift Aid programme, administered by the Ventnor Botanic Garden Community Interest Company (VBG-CIC) was replaced by a 'Round Up For Apprentices' Scheme, which was not agreed by the Friends' Society, but had no choice. Our income was reduced to a tenth of what it had been, however we continued to support the Horticultural Apprenticeship scheme that involved the part-time employment of a skilled trainer/mentor (who was awarded in September 2020 the RHS Banksian Medal for her work in the Garden and the mentoring of the Apprentices) and two full-time apprentices. The Friends' Society has also funded extracurricular experiences for the apprentices in order to widen their understanding of the opportunities for careers within horticulture. During the year, one of the apprentices successfully completed her two-year apprenticeship and the remaining apprentice who was recruited onto the two-year programme successfully completed his apprenticeship in one year and one day. Due to the financial situation we have reluctantly ceased the Apprenticeship Scheme, however we continue to fund the part-time employment of a skilled trainer/mentor to facilitate the support of Volunteers within the Garden.

The Friend's Society also provides funds for the purchase of trees and shrubs.

VENTNOR BOTANIC GARDEN

Friends' Society

Reg. Charity No. 1174751

Volunteers are still being encouraged and their numbers have slowly increased since they have felt comfortable to return to the Garden. They mainly work in the Garden doing gardening and seed-cleaning. Other activities have been curtailed.

The Friends' usual fundraising activities have been curtailed due to Covid.

The Friends' continue to provide Health and Wellbeing support in the Garden and this year we provided eight family Annual Passes for families from disadvantaged backgrounds. The scheme is being extended by the Garden to include recovering cancer sufferers, NHS workers and more.

Activities with the Botany Club and Café have also been curtailed.

We had another trip to Folly Farm (Berkshire) in July 2021.

The Friends' Society also arranged for The Emma Tennant film to be shown at Ventnor Arts Club on 30 September 2021 and 1st October 2021 followed by an Exhibition of Botanical paintings to be held in October 2021.

Two issues of Ventnorensis, our biannual magazine for members, were produced. Our website continues to develop as a promotional tool for events, along with regular e-mails for members. Consideration of the requirements of the General Data Protection Regulations (GDPR) has been discussed and compliance implemented.

Membership
September 2020 411
September 2021 371

Robert John Bagshawe (Chairman) 30th June 2022

CHARITY COMMISSION FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO			Charity No. 1174751	
Accounts for the period				
Period start date	01/10/2020	To	Period end date	30/09/2021

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	16,535	11,497	-	28,032	21,437
Charitable activities	-	-	-	-	-
Other trading activities	3,285	-	-	3,285	1,581
Investments	20	-	-	20	151
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	19,840	11,497	-	31,337	23,169
Resources expended (Note 4)					
Expenditure on:					
Raising funds	1,924	-	-	1,924	911
Charitable activities	29,964	-	-	29,964	40,885
Separate material item of expense	-	-	-	-	-
Other	2,841	-	-	2,841	3,116
Total	34,729	-	-	34,729	44,912
Net income/(expenditure) before investment gains/(losses)	(14,889)	11,497	-	(3,392)	(21,743)
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(14,889)	11,497	-	(3,392)	(21,743)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(14,889)	11,497	-	(3,392)	(21,743)
Reconciliation of funds:					
Total funds brought forward	(20,122)	6	-	(20,116)	1,627
Total funds carried forward	(35,011)	11,503	-	(23,508)	(20,116)

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £	Total last year £
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	350	-	-	350	444
Debtors (Note 6)	4,706	-	-	4,706	5,266
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	66,958	22,671	-	89,629	84,164
Total current assets	72,014	22,671	-	94,685	89,874
Creditors: amounts falling due within one year (Note 7)	17,781	-	-	17,781	9,578
Net current assets/(liabilities)	54,233	22,671	-	76,904	80,296
Total assets less current liabilities	54,233	22,671	-	76,904	80,296
Creditors: amounts falling due after one year (Note 7)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	54,233	22,671	-	76,904	80,296
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 9)		22,671		22,671	11,174
Unrestricted funds (Note 9)	54,233		-	54,233	69,122
Revaluation reserve				-	-
Total funds	54,233	22,671	-	76,904	80,296

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
T.W. Woodcock	T.W.WOODCOCK	9/3/22
Christine Peel	C.J.PEEL	9/3/22

Section C **Notes to the accounts**

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

	Policy	Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
	The value of any voluntary help received is not included in the accounts but is described			

		Yes	No	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.2 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.3 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held, and			

		Yes	No	N/a
	scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.	✓		
	They are valued at cost.	✓		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,392	9,590	-	14,982	11,034
	Gift Aid	1,474	1,907	-	3,381	3,339
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	3,148	-	-	3,148	500
	Membership subscriptions and sponsorships which are in substance donations	6,521	-	-	6,521	6,564
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	16,535	11,497	-	28,032	21,437
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Big Summer Party	-		-	-	-
	Dinner with Dillie	-	-	-	-	-
	Other Fund-raising Events	1,340	-	-	1,340	1,301
	Secret Art	-	-	-	-	-
	Adverts in Ventnorensis	175	-	-	175	280
	Folly Farm Talk & Visit	1,770	-	-	1,770	-
	Total	3,285	-	-	3,285	1,581
Income from investments:	Interest income	20	-	-	20	151
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	20	-	-	20	151
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		19,840	11,497	-	31,337	23,169

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	1,924	-	-	1,924	911
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities				-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	1,924	-	-	1,924	911
Expenditure on charitable activities	Donations to Garden	28,213		-	28,213	38,837
	Website and computer costs	1,144	-	-	1,144	1,112
	Print, Post and stationery	440	-	-	440	416
	Education Support	-	-	-	-	289
	Subscriptions	167	-	-	167	231
	Total expenditure on charitable activities	29,964	-	-	29,964	40,885
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Ventnorensis - Editorial, Print, Postage	2,238	-	-	2,238	2,669
	Bank charges	23	-	-	23	12
	Public & Employers Liability Insurance	75	-	-	75	75
	Trustee & Officers Insurance	359	-	-	359	330
	Other	146	-	-	146	30
	Total other expenditure	2,841	-	-	2,841	3,116
TOTAL EXPENDITURE		34,729	-	-	34,729	44,912

Section C **Notes to the accounts**

Note 5 **Details of certain items of expenditure**

5.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 **Debtors and prepayments**

	This year £	Last year £
Prepayments and accrued income	342	207
Other debtors	4,364	5,059
Total	4,706	5,266

Note 7 **Creditors and accruals**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	146	117	-	-
Accruals and deferred income	7,182	6,984	-	-
Other creditors	10,453	2,477	-	-
Total	17,781	9,578	-	-

Note 8 **Cash at bank and in hand**

	This year £	Last year £
Short term deposits	-	-
Cash at bank and on hand	89,629	84,164
Other	-	-
Total	89,629	84,164

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances b/fwd £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	42,018	18,199	(34,729)	80	-	25,568
Tropical House	R	Tropical House works	5,247	-	-	-	-	5,247
Life Membership	R	Membership subscriptions	174	-	-	(80)	-	94
Foundation	U	Unspecified projects	27,024	1,641	-	-	-	28,665
Education	R	Education and training	5,833	11,497	-	-	-	17,330
		Total Funds	80,296	31,337	(34,729)	-	-	76,904

9.2 Transfers between funds

	Reason for transfer	Amount
Between unrestricted and restricted funds	Transfer of lifetime subscriptions paid in advance	80

9.3 Designated funds

Planned use	Purpose of the designation	Amount

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

10.2 Trustees' expenses

No trustee expenses have been incurred (True or False) TRUE

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False) TRUE

VENTNOR BOTANIC GARDEN FRIENDS SOCIETY
CHARITABLE INCORPORATED ORGANISATION
Registered Charity Number 1174751

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above Charity for the year ended 30th September 2021.

Responsibilities and Basis of Report

As the charity 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 Society'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)(b) 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 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 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.

Signed by: [signature]

Dated: 15. April 2022.

Full Name: Mr Roger E Sims
Address: 35 Caws Avenue, SEAVIEW, Isle of Wight, PO34 5JT
Qualifications: Retired Company Accountant

Accounts

VENTNOR BOTANIC GARDEN
Friends' Society
Reg. Charity No. 1174751

Legal and Administration Information
For the Year ended 30th September 2020

Trustees:	Robert John Bagshawe	Chairman
	Sally Elizabeth Peake	Ex-Chairman
	Timothy William Woodcock	Treasurer
	Caroline Jane Peel	
	Rosemary Christine Stewart	
	Jennifer Jane Parker	Secretary
Committee:	Robert John Bagshawe	Chairman
	Peter Coleman	Deputy Chairman
	Sally Elizabeth Peake	ex-Chairman
	Timothy William Woodcock	Treasurer
	Caroline Jane Peel	
	Rosemary Christine Stewart	
	Jennifer Jane Parker	Secretary
	Rosalind Whistance	
	Colin Smith	
	Val Pitts	Membership Secretary
President:	Brian Kidd	
Charity No:	1174751	
Bankers:	NatWest Bank plc Ryde, Isle of Wight PO33 2PL	
Independent Examiner:	Roger E Sim	

VENTNOR BOTANIC GARDEN
Friends' Society
Reg. Charity No. 1174751

Trustees' Annual Report
For the Year ended 30th September 2020

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2019. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

Structure, Governance and Management

Ventnor Botanic Garden Friends' Society is a Charitable Incorporated Organisation (Charity Number 1174751) established in September 2017 following the winding up of the previous body which was first established as a registered charity in 1996. As a membership organisation, the work of the Society is overseen by a Committee of Trustees with further elected and co-opted Committee members.

Ventnor Botanic Garden Friends' Society is an affiliated member of The Royal Horticultural Society, the national garden charity for Great Britain.

Committee 2019 - 2020

VENTNOR BOTANIC GARDEN
Friends' Society
Reg. Charity No. 1174751

Objectives and Activities of the Society

The Society's objectives are to advance public education in botany, horticulture, ecology and environmental science at Ventnor Botanic Garden, and in furtherance of the objects in particular but not exclusively by:

(a) Holding lectures, discussions, demonstrations, workshops and seminars;
(b) Maintaining and developing a reference library of horticulture books and journals;
(c) Promoting and encouraging school visits and guided tours to further the education of all age groups;
(d) Giving horticultural assistance in Ventnor Botanic Garden under the direction and with the agreement of the Curator, and practical assistance to all staff through volunteering opportunities;
(e) Raising funds for specific projects within Ventnor Botanic Garden.

Achievements and Performance

In 2019 - 2020 Ventnor Botanic Garden Friends' Society carried out activities as follows:

From October 2019 to March 2020 the Ventnor Botanic Garden Friends' Society continued to support the Garden in our usual manner, through our Gift Aid programme, administered by the Ventnor Botanic Garden Community Interest Company (VBG-CIC), we were able to support the Horticultural Apprenticeship scheme that involved the part-time employment of a skilled trainer/mentor (who in awarded in September 2020 the RHS Banksian Medal for her work in the Garden and the mentoring of the Apprentices) and two full-time apprentices. The Society has also funded extracurricular experiences for the apprentices in order to widen their understanding of the opportunities for careers within horticulture. During the year, another apprentice successfully completed his two-year apprenticeship and subsequently a new apprentice was recruited onto the two-year programme. The Friend's also provide funds for the purchase of trees and shrubs. We also provide food for the red squirrel population in the Garden.

At the end of March 2020 with the First Lockdown, so much changed including the reduction in our income but the Ventnor Botanic Garden Friends' Society continued to financially and physically support the Garden to the full in the difficult times. Unfortunately from July 2020 VBG-CIC decided to change the Gift Aid Programme to a 'Round Up For Apprentices' Programme, which has not worked so well.

VENTNOR BOTANIC GARDEN
Friends' Society
Reg. Charity No. 1174751

Volunteers are still being encouraged and their numbers have fluctuated due to Covid Restrictions but since volunteers have felt comfortable to return to the Garden they have; mainly gardening and seed-cleaning. Other activities have been curtailed.

The Friends' usual fundraising activities have been curtailed due to Covid.

The Friends' continue to provide Health and Wellbeing support in the Garden and this year we provided eight family Annual Passes for families from disadvantaged backgrounds. The scheme is being extended by the Garden to include recovering cancer sufferers, NHS workers and more.

Activities with the Botany Club and Café have also been curtailed due to Covid. Other trips including to Folly Farm in Berkshire were cancelled.

Two issues of Ventnorensis, our biannual magazine for members, were produced. Our website continues to develop as a promotional tool for events, along with regular e-mails for members. Consideration of the requirements of the General Data Protection Regulations (GDPR) has been discussed and compliance implemented.

Membership
September 2019 446
September 2020 411

R J Bagshawe

Robert John Bagshawe (Chairman) 23rd June 2020

CHARITY COMMISSION FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO			Charity No. 1174751	
Accounts for the period				
Period start date	01/10/2019	To	Period end date	30/09/2020

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	21,437	-	-	21,437	45,804
Charitable activities	-	-	-	-	-
Other trading activities	1,581	-	-	1,581	10,497
Investments	151	-	-	151	194
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	23,169	-	-	23,169	56,495
Resources expended (Note 4)					
Expenditure on:					
Raising funds	911		-	911	4,395
Charitable activities	40,885		-	40,885	44,993
Separate material item of expense	-	-	-	-	-
Other	3,116	-	-	3,116	3,429
Total	44,912	-	-	44,912	52,817
Net income/(expenditure) before investment gains/(losses)	(21,743)	-	-	(21,743)	3,678
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(21,743)	-	-	(21,743)	3,678
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(21,743)	-	-	(21,743)	3,678
Reconciliation of funds:					
Total funds brought forward	1,621	6	-	1,627	(2,051)
Total funds carried forward	(20,122)	6	-	(20,116)	1,627

Note: **On 1st October 2017 the assets and liabilities of Ventnor Botanic Garden Friends Society, Charity No. 1080835 were transferred to this Charitable Incorporated Organisation.**

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £	Total last year £
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	444	-	-	444	1,172
Debtors (Note 6)	5,266	-	-	5,266	14,362
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	72,910	11,254	-	84,164	91,391
Total current assets	78,620	11,254	-	89,874	106,925
Creditors: amounts falling due within one year (Note 7)	9,578	-	-	9,578	4,886
Net current assets/(liabilities)	69,042	11,254	-	80,296	102,039
Total assets less current liabilities	69,042	11,254	-	80,296	102,039
Creditors: amounts falling due after one year (Note 7)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	69,042	11,254	-	80,296	102,039
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 9)		11,254		11,254	11,334
Unrestricted funds (Note 9)	69,042		-	69,042	90,705
Revaluation reserve				-	-
Total funds	69,042	11,254	-	80,296	102,039

Note: **On 1st October 2017 the assets and liabilities of Ventnor Botanic Garden Friends Society, Charity No. 1080835 were transferred to this Charitable Incorporated Organisation.**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Caroline Peel	CAROLINE PEEL	23.07.21
T.W.Woodcock	TIMOTHY WOODCOCK	23.07.21

-

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Not applicable***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes	No	N/a
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓		

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes	No	N/a
		✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
		✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes	No	N/a
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes	No	N/a
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes	No	N/a
✓		

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes	No	N/a
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓		

The value of any voluntary help received is not included in the accounts but is described

Yes No N/a

		Yes	No	N/a
	scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.	✓		
	They are valued at cost.	✓		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	✓		
	They are valued at fair value except where they qualify as basic financial instruments.	✓		

Section C Notes to the accounts (cont)

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and legacies:	Donations and gifts	11,034	-	-	11,034	35,924
	Gift Aid	3,339	-	-	3,339	3,572
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	500	-	-	500	-
	Membership subscriptions and sponsorships which are in substance donations	6,564	-	-	6,564	6,308
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	21,437	-	-	21,437	45,804
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Big Summer Party	-		-	-	-
	Dinner with Dillie	-	-	-	-	-
	Other Fund-raising Events	1,301	-	-	1,301	2,877
	Secret Art	-	-	-	-	4,343
	Adverts in Ventnorensis	280	-	-	280	210
	Folly Farm Talk & Visit	-	-	-	-	3,067
	Total	1,581	-	-	1,581	10,497
Income from investments:	Interest income	151	-	-	151	194
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	151	-	-	151	194
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		23,169	-	-	23,169	56,495

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	911	-	-	911	4,395
	Fudraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities				-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	911	-	-	911	4,395
Expenditure on charitable activities	Donations to Garden	38,837		-	38,837	42,642
	Website and computer costs	1,112	-	-	1,112	961
	Print, Post and stationery	416	-	-	416	934
	Education Support	289	-	-	289	313
	Subscriptions	231	-	-	231	143
	Total expenditure on charitable activities	40,885	-	-	40,885	44,993
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Ventnorensis - Editorial, Print, Postage	2,669	-	-	2,669	3,092
	Bank charges	12	-	-	12	30
	Public & Employers Liability Insurance	75	-	-	75	75
	Trustee & Officers Insurance	330	-	-	330	192
	Other	30	-	-	30	40
	Total other expenditure	3,116	-	-	3,116	3,429
TOTAL EXPENDITURE		44,912	-	-	44,912	52,817

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 Debtors and prepayments

	This year £	Last year £
Prepayments and accrued income	207	290
Other debtors	5,059	14,072
Total	5,266	14,362

Note 7 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	117	355	-	-
Accruals and deferred income	6,984	4,497	-	-
Other creditors	2,477	34	-	-
Total	9,578	4,886	-	-

Note 8 Cash at bank and in hand

	This year £	Last year £
Short term deposits	-	-
Cash at bank and on hand	84,164	91,391
Other	-	-
Total	84,164	91,391

Note 9 Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances b/fwd £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	67,746	19,104	(44,912)	80	-	42,018
Tropical House	R	Tropical House works	5,247	-	-	-	-	5,247
Life Membership	R	Membership subscriptions	254	-	-	(80)	-	174
Foundation	U	Unspecified projects	22,959	4,065	-	-	-	27,024
Education	R	Education and training	5,833	-	-	-	-	5,833
		Total Funds	102,039	23,169	(44,912)	-	-	80,296

9.2 Transfers between funds

	Reason for transfer	Amount
Between unrestricted and restricted funds	Transfer of lifetime subscriptions paid in advance	80

9.3 Designated funds

Planned use	Purpose of the designation	Amount

Note 10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **TRUE**

10.2 Trustees' expenses

No trustee expenses have been incurred (True or False) — **TRUE**

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False) — **TRUE**

VENTNOR BOTANIC GARDEN FRIENDS SOCIETY
CHARITABLE INCORPORATED ORGANISATION
Registered Charity Number 1174751

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above Charity for the year ended 30th September 2020.

Responsibilities and Basis of Report

As the charity 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 Society'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)(b) 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 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 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.

Signed by: [signature] Dated: 05.03.2021

Full Name: Mr Roger E Sims
Address: 35 Caws Avenue, SEAVIEW, Isle of Wight, PO34 5JT
Qualifications: Retired Company Accountant