



VENTNOR FRIENDS OF WIGHT HORTICULTURE

REGISTERED CIO No. 1174571

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

Trustees 2023/2024

Dr Peter Coleman
Mrs Jennifer Parker
Mrs Sally Peake

Mrs Valerie Pitts
Mr Timothy Woodcock

Executive Committee

Val Pitts
Peter Coleman
Tim Woodcock
Jenny Parker
John Bagshawe
Anne Hornett
Sally Peake
Bridgette Sibbick
Rosemary Stewart
Ros Whistance
Jessica Lewis

Chairman
Vice-Chairman
Hon Treasurer
Hon Secretary

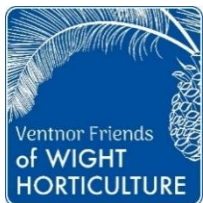
Membership and Events
Events (to July 2024)
Events
Communications to (July 2024)
Ventnorenensis
Webmaster and IT adviser

President:

Mike Fitt OBE, AHRHS

Independent Examiner:

Roger E Sim



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	

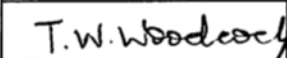
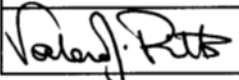
Section A Statement of financial activities

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	22.6.25
	V.J. Pitts	22.6.25

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 |
| ✓ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with*
 - and with the Charities Act 2011.

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

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* -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*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(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.</i>	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					
		Unrestricted funds	Restricted income funds		Total funds	Prior year
	Analysis				£	£
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 Ventnorenensis	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

	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
	Analysis				
Expenditure on raising funds:	Incurring seeking donations	-	-	-	-
	Incurring seeking legacies	-	-	-	-
	Incurring seeking grants	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-
	Staging fundraising events	5,333	-	5,333	4,387
	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	-	-	-	-
	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	Ventnorenensis - 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
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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

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

Note 6 **Debtors and prepayments**

Prepayments and accrued income
 Other debtors
 Total

This year £	Last year £
302	1,341
35	4,152
337	5,493

Note 7 **Creditors and accruals**

Trade creditors
 Accruals and deferred income
 Other creditors
 Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
239	213	-	-
589	2,349	-	-
-	18	-	-
828	2,580	-	-

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

Short term deposits
 Cash at bank and on hand
 Other
 Total

This year £	Last year £
-	-
67,551	74,918
-	-
67,551	74,918

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 - expendable 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



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:

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).