

The Association of Friends of the University of Bristol Botanic Garden
Registered Charity No 291159

Income and Expenditure account for the year ended 31 December 2022

	2022		2021
	£		£
INCOME		INCOME	
Membership Subscriptions	54528		41,422
Benefactor Membership	4500		5,250
Corporate Membership	1650		1,150
Donations	3547		2,620
Social Events - Jazz concert	5240		2,550
Miscellaneous	120		
Plant sales	3090		1,165
Christmas wreath sales	357		
Gift Aid (2020)	11669		8,602
Interest on bank deposits etc.	456		521
Visiting Speakers	610		50
Book sales	10		
Sundry receipts / petty cash			
	<u>85778</u>		<u>63,330</u>

EXPENDITURE		EXPENDITURE	
Garden support and development	38766		36,780
Education & Training Support			
Garden Support - Trainee (Adj. for 2021 £7,050 provision)	21040		14,100
Social Events -Jazz Concert	893		662
Lectures	250		200
Bank charges	802		462
BACS Bureau	1158		
Card Charges (Sumup)	162		
Entertaining	78		40
Insurance & affiliation	125		110
Legal Fees	462		
Stationery & Printing	6265		5,699
Postage	3394		4,574
Service charges	29		22
Sundry (Software)	146		192
Miscellaneous	459		530
	<u>74030</u>		<u>63,371</u>
Surplus/(-) for the Year	<u>11748</u>	Surplus/(-) for the Year	<u>(41)</u>

BALANCE SHEET as at 31st December

Net Assets		Net Assets	
Barclays Bank C/A	2572		37,386
Lloyds Bank C/A	12556		4,002
Petty cash	131		265
Restricted: Barclays Bank (Education and Training Fund)	5147		42,488
Restricted: CAF Charity Deposit Platform / Flagstone	138048		
Restricted: NS&I Investment (Cecily Jones Trust)			62,565
	<u>158453</u>		<u>146,706</u>
Profit & Loss Account			
Brought forward	146705		146,746
Net profit /(loss)	11748		(41)
TOTAL FUNDS	<u>158453</u>		<u>146,705</u>

Approved on behalf of the Committee

P Mugford (Honorary Treasurer) 31 January 2023

Independent Examiner - Ed Holcombe ACA

TRUSTEES' REPORT

The Association of Friends of the University of Bristol Botanic Garden

Hollybush Lane, Stoke Bishop, Bristol BS9 1JB

Charity No. 291159

Report of The Trustees for the year ended 31st December 2022

Constitution

The objects of the Association are to advance public education in, and to promote research into, Botany and its related subjects and to publish useful results of such research. In pursuance of these objectives the Association supports the work and further development of the University of Bristol Botanic Garden.

The garden is unique in the West Country and the plant collections have been chosen to provide teaching and research resources for the University. Its mission to educate, communicate and conserve has also established a valuable amenity for local schools and a cultural attraction for the public.

Committee

Management of the Association is vested in a Committee (the Trustees) and its powers and duties are set out in the Constitution, including the procedures for appointment, nomination and election. Regular meetings of the Committee provide opportunity to apply risk management criteria in the assessment of the viability of potential fund-raising initiatives, whilst being dutifully aware of its charitable objectives.

The following members served the Committee during the year:

Patricia Davie	Chair	Paul Mugford	Treasurer
Chris Radford	Secretary	Jean Martin	
Susan Beech	Membership	Tony West	Vice Chair
Susan Redfern		Janet Hathway	
Rebecca Tregarthen			

Paul Wood (Secretary) and Alice Maltby (Publicity and Marketing), both long term supporters and Committee members, have died. They will be sadly missed.

Nicholas Wray, Curator of the Garden, and other volunteers as appropriate may attend Committee meetings in an *ex officio* capacity.

Important aspects of the Committee's role are to encourage new members of the Association and to stimulate interest in the Garden through a variety of events and activities. Income generated by such initiatives, and from members' subscriptions and donations, after meeting expenses, is used to support the maintenance and development of the Garden. The Committee acknowledges the support of those members who have become involved directly in Friends activities and 'hands-on' work in the Garden.

Accounting system

Our accounting system is a simple cash book approach that is acceptable to the Charities Commission and reflects the straightforward financial activity of the Association. The cash book

approach simply means that we record income and expenditure when it happens whilst taking care to note any significant items due (not paid or received) for the current year.

Income

During the year membership subscriptions increased significantly £54,528 (£41,422) with a decrease in our Benefactor member subscriptions £4,500 (£5,250). Covid restrictions were eased enabling a larger annual Jazz event that generated £4,347 (£1,888). We are also very grateful to Chris Purvis and Chris Radford who contributed an amazing £3,447 through plant sales and Xmas wreath workshops.

Legacies and Donations have seen a modest increase to £3,547 (£2,620) and work done around Gift Aid generated another £11,669 (£8,602). The Education and Training Fund - set up in 2014 to enable the Garden to employ trainee horticulturalists - continues to benefit from subscriptions from our Benefactor and Corporate members along with Life Memberships.

Subscription Income (Sub + GA) accounts for 96% of the Associations total Income (89%)

Use of Funds

The excess of Income, after expenses, continues to support the work of the Garden and during 2022 including a regular maintenance and development payment amounting to £38,766 (£36,780) and Trainee support at £21,040 (£14,100) n.b. adjusted for 2021 £7,050.

Our most significant recurring operating cost, apart from the above, remains stationary, printing and postage, mainly for the newsletter and seed list – at £9,659 (£10,273).

New cost lines are BACS Bureau charges- due to enforced change and includes some 'one off' - and Card Charges - enabling the use of card readers. Legal fees relate to the Trust Deed changes required for the Cecily Jones Trust Fund and Miscellaneous includes a new screen for membership and Card readers – both one offs.

Reserves

Having set aside the Cecily Jones Trust Fund - £62,565 (we are custodians of the capital and can use the interest) and the Education and Training Fund (ETF) nominal £50,000 (£42,488) we currently hold £45,930 (£41,388) in the general fund. The ETF underpins our undertaking to support further rolling Trainee costs and over 2 years.

Investments

The NS&I account has been closed by transfer to a new Charity Aid Foundation (CAF) Charity Deposit Platform (CDP) managed by Flagstone. All remaining funds are still held with either Lloyds Bank or Barclays Bank. The move to the CAF/ CDP enables us to access a range of fixed term deposits with minimal administration and inbuilt safeguards.

Insurance - The Association's activities are covered by a Public / Employers' Liability Insurance Policy under the Affiliated Societies Insurance Scheme operated by the Royal Horticultural Society.

Auditor - Independent examiner Ed Holcombe A.C.A

By order of the Trustees

March 2023.

Independent examiner's report to the Trustees of Association of friends of Bristol University Botanic Garden

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2022 which are set out on pages 1 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Trust'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 report

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Trust as required by section 130 of The Act; or
- 2) the accounts do not accord with those accounting records

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:



Name: Edward Holcombe ACA

Institute of Chartered Accountants in England & Wales (ICAEW) – 3174840

Address: 4 Branscombe Road, Bristol, BS9 1SN

Date: 21/02/2023