

Company number: NI058223

Friends of Belfast Botanic Gardens

Company Limited by Guarantee

Trustees' Report and financial statements

for the period ended 31 March 2023

Friends of Belfast Botanic Gardens

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Friends of Belfast Botanic Gardens

Legal and administrative information

Trustees	Mr Adrian Walsh Miss Ann McBrien Mr Frank Caddy Miss Brigid McElhill
Company Number	NI058223
Charity Number	107301
Registered Office	Suite 5, Ormeau House 91-97 Ormeau Road Belfast Co. Antrim BT7 1SH
Accountants	Cleaver Black Suite 5 Ormeau House 91-97 Ormeau Road Belfast BT7 1SH
Bankers	Santander PO Box 1109 Bradford BD1 5ZF
Solicitors	

TRUSTEES ANNUAL REPORT

Friends of Belfast Botanic Gardens
(a company limited by guarantee)

The trustees present their report and the unaudited financial statements of the company for the period ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Mr Adrian Peter Walsh
Miss Ann McBrien
Mr Frank Caddy
Miss Brigid McElhill

STRUCTURE, GOVERNANCE AND MANAGEMENT

Friends of Belfast Botanic Gardens is a charity and operates as a company limited by guarantee. The company is managed by the directors of the company.

OBJECTIVES AND ACTIVITIES

The Friends of Belfast Botanic Gardens (FoBBG) group works to advance the knowledge of botany, horticulture and the horticultural legacy of Belfast Botanic Gardens for the public benefit and to promote Belfast Botanic Gardens as a centre for horticultural excellence, botanical education and public amenity. It aims to promote the conservation, maintenance and development of the Gardens, buildings and monuments therein, enhance the scientific value of the plant collections and support the environmental worth of the gardens as a habitat for wildlife in Belfast city.

ACHIEVEMENTS AND PERFORMANCE

This year, 2022/23, is our second year of reporting to the Charity Commission NI on the achievement of our charitable objects for public benefit.

In 2022/23 we resumed our face to face meetings rather than meeting by Zoom.

This was a very welcome development. We continued to engage with those who are interested in the welfare of Belfast Botanic Gardens via the www.fobbg.co.uk website, Facebook and Twitter.

We now have 947 followers of the FoBBG Facebook page and 604 followers on Twitter.

The Global Medicine Garden (GMG) in the Botanic Gardens continues to be an important educational asset in helping us to attain our charitable objects.

The scientific value of this collection continues to be documented on the website with descriptions and photographs. Members continued to be enthusiastic in volunteering to help out with the maintenance and planting in the garden on Sunday mornings between April and November 2022.

The range of signage has been considerably expanded by two of our members and there are now approximately 70 signs within the garden. Each geographical area has a sign that identifies it, a sign with the names of the main plants in that area and signs for some of the individual plants that give the name of the plant and in some cases its medicinal uses. These signs help advance the knowledge of botany for public benefit.

We have also been working with Belfast City Council to develop a larger formal sign at the entrance to the GMG that will show a map of the garden, some background historical information on the development of herbal/physic gardens and the uses of some of the key plants together with some information on the history of the site within the Botanic gardens.

ACHIEVEMENTS AND PERFORMANCE

In 2022/23 we opened the GMG to the public on Tuesdays and Thursdays from 10.00 am to 4.00pm.

This was so successful that the GMG is now open to the public every day. Members of the public continue to engage with members when we are working in the garden on Sundays. We have been able to talk to local residents and visitors from across Northern Ireland, other parts of the UK and international visitors about the GMG, its plants and history.

Seeds are harvested from the plants in the GMG and a member packages them in hand-made pocket envelopes made from pages of re-used brochures. When members are working in the GMG or at plant sales, these seeds are available for visitors to take and grow in their own garden which helps advance the knowledge of horticulture.

During 2022/23 we have hosted visits by some prestigious groups to the GMG, some in response to direct requests and some passed on from Belfast City Council. The GMG is now accepted as an attraction worth visiting. We have had visits from a group of horticulturalists from Vancouver, a group of American and UK scientists on a conference visit to Belfast, Groomsport Gardening Group, Ballynahinch Gardening Club and Castle Espie Wetland Centre. We have been helped by the 'Bot Crew', who are part of the gardening staff within the gardens, in facilitating these visits and we are very grateful for this support.

In August 2022 our member, Professor John Pilcher, gave a public talk entitled 'Bogs – a window into the past and hope for the future' in the Braid Centre in Ballymena. This was very well received and advanced the knowledge and understanding of botany in relation to the development of bogs over thousands of year and their importance as a natural asset.

In terms of promoting the gardens as a centre of horticultural excellence, FoBBG continues to be a member of the UK 'Friends of Botanic Gardens Forum'. Its purpose is to provide a forum for the exchange of information between Friends of Botanic Gardens groups in their support and engagement of the mission of their respective botanic gardens.

The Chairman of Friends of Belfast Botanic Gardens holds a key role as Secretary of this Forum which helps to further promote FoBBG and the Belfast Botanic Gardens to the wider UK and world audience through the Friends Forum website (www.fbfgf.org). It also enables FoBBG to gain access to the educational work and activities that other UK Botanic Gardens are involved in and generate ideas to help FoBBG meet its charitable objects.

We continue our 'Gardens Focus Group' meetings with Belfast City Council managers for the gardens and representatives of the gardening staff. At the meetings in 2022/23 FoBBG discussed establishing a collection of woody plants in an area that once held a collection of bamboos and grasses but which is now grassed. Initial discussions centred around a collection that had associations with Irish gardeners or plant hunters. At the January 2023 meeting this idea formalised into the creation of a 'John Templeton Trail' within the garden. This will contain a selection of trees and shrubs that the naturalist John Templeton (1766 – 1825) had in his garden in Cranmore, Malone. One member has assembled a list of some of these trees and shrubs from records of the plant collection in Templeton's garden. In our 2023/24 report we will report on the commencement of the planting.

At the Gardens Focus Group meeting we continue to raise the need to preserve and maintain the architectural heritage of buildings and monuments within the gardens such as the Palm House and the Kelvin memorial statue.

During 2022/23 we have attended stakeholder meetings, hosted by Belfast City Council and Queens University Belfast, on the 'UPSURGE' project for the Lower Botanic Gardens. This is a nature based solution for public and environmental benefit which is funded from EU Horizon 2020 funds.

<https://www.upsurge-project.eu/demo-cases/belfast-northern-ireland/>

These meetings have resulted in a draft outline plan for the use of the area.

Friends of Belfast Botanic Gardens has been allocated a plot within the site and we have been discussing with Belfast City Council the purpose for which we will use this plot to fulfil the brief of the project and to meet our charitable objects.

FUNDRAISING

The Friends group continues to raise funds from membership subscriptions, plant sales and sales of ceramics that are hand-made by two members using ferns from the Botanic Gardens and Queen's Quarter. The ceramics are accompanied by an information card about Belfast Botanic Gardens.

During 2022/23 we continued to have small 'pop-up' sales in the area beside the GMG. This gives us additional opportunities to talk to the public about the Botanic Gardens and the plants they are buying, some of which have been raised in the gardens.

The Friends group continues to get an administrative grant of £300 from Belfast City Council. Our membership subscription is £12 for a single membership, £20 for joint membership and £5 for student membership.

TRUSTEES ANNUAL REPORT (continued)

Friends of Belfast Botanic Gardens
(a company limited by guarantee)

EVENTS

As well as monthly business meetings, the Friends group arranges social events for members. These events were re-established during 2022/23 after the Covid-19 pandemic.

Average attendances at meetings in 2022/23 compared to prior years is shown below.

Summary of attendees at meetings (averaged) *Zoom		
Year	Attendees	Apologies
2017/18	13	9
2018/19	17	9
2019/20	16	9
2020/21	16 *	6
2021/22	10 *	9
2022/23	12	11

PLANS FOR FUTURE PERIODS

We will continue to develop our website to advance the knowledge of botany, horticulture and the horticultural legacy of Belfast Botanic Gardens for the public benefit and to promote Belfast Botanic Gardens as a centre for horticultural excellence, botanical education and public amenity. During 2022/23 we have been working with a group of employees from a software company who are giving their time for free to help refresh the website. We hope to relaunch the new website in 2023/24.

We will continue to work with Belfast City Council in the 'Gardens Focus Group' to develop a list of priority projects within the gardens that will benefit the public and promote the conservation, maintenance and development of the Gardens, buildings and monuments therein and enhance the scientific value of the plant collections. This work will include the start of planting for the 'John Templeton Trail' and also the inclusion of more labelling in the gardens.

We will continue to work with Belfast City Council and Queens University Belfast on the 'UPSURGE' project.

INDEPENDENT EXAMINER

Cleaver Black has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Signed on behalf of the trustees



Adrian Walsh
Director

Date: 24th July 2023

Independent Examiner's Report

Friends of Belfast Botanic Gardens
(a company limited by guarantee)

I report on the accounts of the charity for the period ended 31 March 2023 which are set out on pages 5 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also directors of the company for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

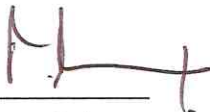
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission of Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state any material matters have come to my attention giving me cause to believe:

- 1) That accounting records were not kept in accordance with section 386 of the Companies Act
- 2) That the accounts do not accord with those accounting records
- 3) That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland.
- 4) That there is further information needed for a proper understanding of the accounts to be reached.

BASIS OF THE INDEPENDENT EXAMINER'S REPORT

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters require drawing to your attention.



Cleaver Black
Independent examiner
Suite 5 Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Date:

24 July 2023

Friends of Belfast Botanic Gardens

**Statement of Financial Activities
for the period ended 31 March 2023**

	Note	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary Income	2	915	-	915	641
Incoming resources from					
Charitable Activities	3	4,346	-	4,346	2,867
Other Incoming Resources	4	367	-	367	303
Total Incoming Resources		5,628	-	5,628	3,811
Resources Expended					
Costs of generating funds:					
Charitable Activities	5	1,831	-	1,831	1,327
Governance Costs	6	865	-	865	863
		-	-	-	-
Total Resources Expended		2,696	-	2,696	2,190
Net incoming / (outgoing) resources for the year before revaluations		2,932	-	2,932	1,621
Transfers between funds		-	-	-	-
Net movement in funds		2,932	-	2,932	1,621
Total funds brought forward		34,519	-	34,519	32,898
Total funds carried forward		37,451	-	37,451	34,519

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

Friends of Belfast Botanic Gardens

Balance Sheet as at 31 March 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors		1,717	
Cash at Bank & in hand		36,454	35,429
		<u>38,171</u>	<u>35,429</u>
CREDITORS - Amounts falling due within one year	7	<u>720</u>	<u>910</u>
NET CURRENT LIABILITIES		37,451	34,519
Net assets		<u><u>37,451</u></u>	<u><u>34,519</u></u>
FUNDS			
Unrestricted Income Funds	8	37,451	34,519
Restricted Revenue Funds		-	-
		<u><u>37,451</u></u>	<u><u>34,519</u></u>

For the period ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- 1 The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 2 The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board and signed on its behalf by


Adrian Walsh
Director

24th July 2023
Date

Company number: NI058223

The notes on pages 7 to 10 form part of these financial statements.

Friends of Belfast Botanic Gardens

**Notes to the Financial Statements
for the period ended 31 March 2023**

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items in the company's financial statements.

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and Charities SORP (FRS 102).

The financial statements are prepared in pounds sterling which is the function currency of the company.

This entity is a Public Benefit Entity.

1.2 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designate funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

1.3 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, service agreement, fee income and grants for equipment are recognised in the SOFA in the period in which they are receivable.

1.4 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Friends of Belfast Botanic Gardens

**Notes to the Financial Statements
for the period ended 31 March 2023**

1.4 Resources Expended ctd...

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.5 Value Added Tax

Friends of Belfast Botanic Gardens is not registered for VAT

1.6 Taxation

The company is a charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

1.7 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Friends of Belfast Botanic Gardens

Notes to the Financial Statements
for the period ended 31 March 2023

	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
2 Voluntary Income				
Donations & Membership Fees	915	-	915	641
	<u>915</u>	<u>-</u>	<u>915</u>	<u>641</u>
	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
3 Charitable Activities				
Plant sales	930	-	930	695
Workshops	-	-	-	-
Educational visits	-	-	-	-
Sale of ceramics	3,416	-	3,416	2,172
	<u>4,346</u>	<u>-</u>	<u>4,346</u>	<u>2,867</u>
	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
4 Other Incoming Resources				
Government Grant	300	-	300	300
Deposit account interest	67	-	67	3
	<u>367</u>	<u>-</u>	<u>67</u>	<u>303</u>
	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
5 Charitable Activities Costs				
Purchases	1,119	-	1,119	1196
Sundry expenses	20	-	20	109
Global Medicine Garden expense	128	-	128	22
Website & E mail costs	564	-	564	-
	<u>1,831</u>	<u>-</u>	<u>1,831</u>	<u>1,327</u>
	Unrestricted Funds £	Restricted Revenue Funds £	2023 Total £	2022 Total £
6 Governance Costs				
Insurance	145	-	145	143
Accountancy	690	-	690	690
Companies House	30	-	30	30
	<u>865</u>	<u>-</u>	<u>865</u>	<u>863</u>

Friends of Belfast Botanic Gardens

Notes to the Financial Statements
for the period ended 31 March 2023

**7 Creditors: amounts falling due
within one year**

	2023 £	2022 £
Accruals and deferred income	720	910
	<u>720</u>	<u>910</u>

8 Unrestricted funds

	Opening £	Incoming £	Outgoing £	Transfers £	Revaluation Loss £	Closing £
Unrestricted Fund	34,519	5,628	(2,696)	-	-	37,451
	<u>34,519</u>	<u>5,628</u>	<u>(2,696)</u>	<u>-</u>	<u>-</u>	<u>37,451</u>

9 Company limited by guarantee

Friends of Belfast Botanic Gardens Ltd is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

