

ISLE OF WIGHT GARDENS TRUST CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2020

ISLE OF WIGHT GARDENS TRUST CIO
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FOR THE YEAR ENDED 31ST MARCH 2020

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ISLE OF WIGHT GARDENS TRUST CIO
LEGAL AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2020

Trustees:	John Brownscombe	Chairman
	Timothy Woodcock	Treasurer
	Moir Sibley	Secretary

Patricia Thompson
Vicky Basford
John Harrison
Susan Dobbs
Pamela England
Susan Wright
Lynn Roberts

Charity Number: 1165283

Bankers: Lloyds Bank PLC
Newport
Isle of Wight

Independent Examiner: Elizabeth Dack ACA FCCA
Harrison Black Limited
Pyle House
137 Pyle House
Newport
Isle of Wight
PO30 1JW

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2020

The Trustees present their report with the financial statements of the Trust for the year ending 31st March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) (Effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established in 1989 with charitable aims and objects and was registered with the Charity Commission in 1995. It became a charitable incorporated organisation on 22nd January 2016 under number 1165283.

The Trust is an organisation of members who pay an annual subscription with a Committee of Management comprising elected and, if appropriate, co-opted members. The Trust sets up subcommittees as necessary, and much of the business is conducted by the conservation committee. At year end 2019, we have a total of 197 members of which 116 are joint members and 81 single members (including 1 student membership). Of our 197 members, 46 have life membership.

The Trustees are chosen for their commitment to the objects of the Trust and willingness to help with the Trust's affairs. On becoming a trustee they are asked to read from the Charities Commission booklet on the role and responsibilities of a charity trustee and they receive updates from the Charity Commission.

Trustees

The following were trustees during the whole of the year.

John Brownscombe (Chairman)

Timothy Woodcock (Treasurer)

Moir Sibley (Secretary)

Pamela England (Membership)

Vicky Basford (Research & Conservation)

Susan Dobbs

John Harrison

Patricia Thompson (retired in the year)

Susan Wright (retired in the year)

Lynn Roberts (elected at 2019 AGM)

Mr Timothy Woodcock, a trustee, was paid £820 for his bookkeeping and accounting services, being his profession.

OBJECTIVES AND ACTIVITIES OF THE TRUST

The Trust is established to promote the education of the public on matters connected with the arts and sciences of garden design and history and to preserve, enhance and recreate for the education and enjoyment of the public whatever garden land may exist or has existed on the Isle of Wight.

Activities include the surveying and recording of historic parks and gardens in the Isle of Wight, the promotion of the understanding of these gardens by lectures, courses and visits and making available advice and information and technical and financial assistance for the restoration, recreation, maintenance and management of these historic parks and gardens.

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2020

ACHIEVEMENTS AND PERFORMANCE

In 2019/20 the Isle of Wight Gardens Trust continued to carry out activities in the following areas:

Conservation and Research

The Trust has carried out various activities under John Brownscombe's leadership. The conservation committee, comprising Vicky Basford, John Brownscombe and James Harrison (the son of our trustee, a qualified Landscape Architect) have reviewed and commented on four planning applications affecting sites included on the Isle of Wight Council's Local List of historic sites. No applications affecting nationally registered sites were received this year but on 19th December the IWGT Chairman attended a public meeting to discuss major revisions to a proposed development at Norris Castle, a Grade I registered site. In October, the Isle of Wight Gardens Trust heard from Historic England that their application for the historic park and garden at Springhill to be included in the National Register had not been successful. Possible effects on historic parks and gardens of the proposed England Coast Path were discussed but publication of the final route did not take place in this financial year. John Harrison continues to represent the Isle of Wight Gardens Trust at the AONB general meetings.

Vicky Basford assisted in a research project on marine villas by providing information from the Isle of Wight Gardens Trust inventory. The Trustees discussed ways to improve the storage, organisation and enhancements of the records in the inventory. Systems used by other Gardens Trusts were investigated and it was agreed to use the Windows OneDrive platform to store and share records online. It was further decided that Trust funds should be used to assist with the purchase of new hardware and software. Vicky Basford is responsible for the maintenance of the inventory and has been assisted by Moira Sibley during this year.

Education & Events

Around 80 members of Trust members and public have participated in at least one of our activities during the year, adding to their knowledge of garden history, one of our prime objectives. Patricia Thompson organised several visits and talks, but owing to selling her house on the Island retired as a trustee.

Richard Smout, the Isle of Wight Heritage Service Manager, gave another most interesting talk on May 14th at the Garlic Farm entitled Co-operation and Commerce looking at allotments, nurseries, market gardens and tea gardens of the Isle of Wight.

After the AGM at the Wilberforce Hall, Brighstone on June 19th we were given a most interesting guided tour of Mottistone Manor Gardens. A report on this and the history of the garden was written up by our trustee John Harrison in the Autumn 2019 newsletter.

Michael Dawson, one of our members, led a walk around Victorian Ryde to see the Parks and Gardens as part of the Isle of Wight walking festival on May 19th. This event was open to the public and celebrated the 200th anniversary of the birth of Queen Victoria in 1819.

A Christmas party was held at Northcourt, Shorwell where we were entertained by three very talented young jazz musicians.

Unfortunately, due to the coronavirus our March 2020 talk by Kate Harwood of the Hertfordshire Gardens Trust had to be postponed.

The Isle of Wight Gardens Trust was recognised in the 2019 Community Action Awards as runner up in the Environment Category. A prize of £150 was awarded to the Trust at a ceremony attended by John Brownscombe and Susan Dobbs.

Two newsletters were published with research information and reports on our activities.

ISLE OF WIGHT GARDENS TRUST CIO
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Risk Management

The main challenge for the future is for the Trust is to attract the next generation of members and in particular committee members. With lockdown taking place from March 21st 2020 the Trust had to cancel all planned activities and meetings until further notice which we believe will affect our membership subscriptions. The Trustees intend to meet online and avoid any risk of passing on infections.

The Trust regularly reviews its risks and it is felt the risk of lack of succession is the greatest risk faced, together with the risk of a declining active membership.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances which the Committee of Management consider to be sound. The Committee report a deficit for the year of £1,599 (2019- £181), which arose partly due to expenses of providing an updated IT system for Vicky Basford for holding the Trust records amounting to £500, as well as income tax the Trust could not recover amounting to £279. The deficit of £1,599 has been subtracted from the balance of all funds brought forward of £14,978, to give a balance carried forward of £13,379. This includes a balance of £425 relating to designated fund, which is specifically to be used for the school awards.

The Trust maintains accounts with Lloyds Bank Plc.

It is the policy of the charity to maintain reserves at a level which covers the charitable activities required to meet the charitable objectives for a minimum of one year. Reserves have been maintained at this level throughout the year.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing those financial statements, the Committee of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Committee of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on and signed on its behalf by:

.....
J Harrison - Trustee

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

STATEMENT OF FINANCIAL ACTIVITIES

	<u>Note</u>	General Funds 2020 £	Designated Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Voluntary Income:					
Subscriptions		1,091	-	1,091	1,264
Donations		85	-	85	372
Community Action Award		-	150	150	181
Activities for generated funds:					
Social Events		520	-	520	810
Fundraising		166	-	166	175
Incoming resources from charitable activities:					
Garden Visits		588	-	588	12,334
Gift Aid		131	-	131	63
Investment Income					
Interest received		94	-	94	80
Total Incoming Resources		2,675	150	2,825	15,279
<u>Resources Expended</u>					
Costs of generating funds	3	2,437	-	2,437	2,350
Charitable Activities	3	820	-	820	11,942
Governance costs	3	1,167	-	1,167	1,168
Total Resources Expended		4,424	-	4,424	15,460
Net Movements in Funds		(1,749)	150	(1,599)	(181)
Transfer of funds – General Fund					
East Wight Landscape Partnership		-	-	-	610
		-	-	-	(610)
Total Movement in funds		(1,749)	150	(1,599)	(181)
Total funds brought forward		14,703	275	14,978	15,159
Total funds carried forward	5	12,954	425	13,379	14,978

ISLE OF WIGHT GARDENS TRUST CIO

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

BALANCE SHEET

	<u>2020</u>	<u>2019</u>
	£	£
Tangible Fixed Assets		
Equipment - note 4	-	-
CURRENT ASSETS		
Bank Treasurers account - CIO	3,698	5,718
Bank Treasurers account – Trust	-	29
Bank Deposit account	10,052	10,000
Cash in Hand	15	53
Stock: Repton Booklets	175	175
Prepayments	29	87
Sundry Debtors	-	300
	<hr/>	<hr/>
	13,969	16,362
	<hr/>	<hr/>
LESS CURRENT LIABILITIES		
Accruals	300	350
Other Creditors	-	694
East Wight Landscape Partnership – capital items	-	-
Subscriptions Received in Advance	-	165
Event Bookings Received in Advance	290	175
	<hr/>	<hr/>
	590	1,384
	<hr/>	<hr/>
<u>Net Current Assets</u>	<u>13,379</u>	<u>14,978</u>
<u>Net Assets</u>	<u>13,379</u>	<u>14,978</u>
	<hr/>	<hr/>
<u>Funds</u>		
Unrestricted Income Fund:		
General Purposes Fund	12,954	14,703
Designated Fund - Schools Education Fund	425	275
- East Wight Landscape Partnership	-	-
	<hr/>	<hr/>
	£13,379	£14,978
	<hr/>	<hr/>

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J Harrison – Senior Trustee
For and on behalf of the Managing Committee

.....
Date

ISLE OF WIGHT GARDENS TRUST CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2020

1. Accounting Policies

Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming Resources

Voluntary income: is accounted for when actually received.

Investment income: is recognised on a receivable basis and is made up of bank interest received.

Charitable activity income: is made up of subscriptions and moneys received for garden visits, it is accounted for on an accruals basis.

Generated income: consists of moneys received for the annual winter party, advertisement in the newsletter and lecture income. This income is also recognised on an accruals basis.

Resources Expended

Expenditure is accounted for on an accruals basis and includes related VAT.

Depreciation

Provision for depreciation of fixed assets is made at an annual rate calculated to spread the cost of the asset evenly over its expected useful life. The depreciation rate is 20% per annum on the straight line basis.

2. Committee of Management Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any member of the Committee of Management. No expenses other than direct costs of administration of the charity were reimbursed to members of the Committee of Management.

3. Resources Expended

	<u>General Fund 2020 £</u>	<u>Designated Fund 2020 £</u>	<u>Total Funds 2019 £</u>
Cost of Generating Funds			
Social Event	564	-	810
Costs of Newsletter and Website	963	-	425
Stationery and Printing	114	-	178
Postage and Telephone	128	-	146
Sundry	389	-	450
Stock purchased for resale	-	-	160
Gift Aid Income Tax not Recovered	279	-	-
Depreciation	-	-	-
Total Cost of Generating Funds	<u>2,437</u>	<u>-</u>	<u>2,169</u>
Charitable Activities Costs			
Costs of Gardens Visits	504	-	11,647
Subscriptions: The Garden Trust	316	-	295
Total Charitable Activities Costs	<u>820</u>	<u>-</u>	<u>11,942</u>
Governance			
AGM Expenses	47	-	268
Conference Expenses	-	-	-
Accountancy Fees	300	-	360
Bookkeeping Fees	820	-	540
Total Governance Costs	<u>1,167</u>	<u>-</u>	<u>1,168</u>

ISLE OF WIGHT GARDENS TRUST CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2020

4.

<u>Tangible Fixed Assets for use by the Trust</u>	<u>Equipment</u>	<u>Total</u>
<u>At Cost</u>		
At 1st April 2019	1,264	1,264
Additions	—	—
At 31st March 2020	<u>1,264</u>	<u>1,264</u>
<u>Depreciation</u>		
At 1st April 2019	1,264	1,264
Charge in year	=	=
At 31st March 2020	<u>1,264</u>	<u>1,264</u>
<u>Net Book Value</u>		
At 31st March 2020	—	—
At 31st March 2019	—	—

5.

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	14,703	(1,749)	12,954
Designated Funds			
School Awards	425	-	425
Life Subscriptions Funds	-	-	-
East Wight Landscape Partnership	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	15,128	(1,749)	13,379

INDEPENDENT EXAMINER'S REPORT
TO THE COMMITTEE OF MANAGEMENT OF
ISLE OF WIGHT GARDENS TRUST CIO

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st March 2019 which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity's 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 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) 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 2011 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 the 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.

.....
Elizabeth Dack ACA FCCA
Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

.....
Date