



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

John Bagshawe	Chairman to April 2022
Valerie Pitts	Chairman from April 2022
Peter Coleman	Deputy Chairman
Timothy Woodcock	Treasurer
Jennifer Parker	Secretary
Sally Peake	Events
Rosemary Stewart	Communications
Rosalind Whistance	Editor, Ventnorensis
Colin Smith	Webmaster
Anne Hornett	Membership Secretary
Bridgette Sibbick	Events



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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.



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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

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
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-



**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 |
| ✓ | 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.*

* -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: <ul style="list-style-type: none"> 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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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 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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

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

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

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
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
	✓	

Yes	No	N/a
	✓	

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

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 (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
✓		

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
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

Debtors

**Current asset
investments**

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 Ventnorenensis	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

		Unrestricted funds	Restricted income funds		Total funds £	Prior year £
	Analysis					
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	Ventnorenensis - 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****Trade creditors****Accruals and deferred income****Other creditors****Total**

Amounts falling due within one year	
This year £	Last year £
200	146
7,640	7,182
-	10,453
7,840	17,781

Note 8 Cash at bank and in hand**Short term deposits****Cash at bank and on hand****Other****Total**



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

Section C	Notes to the accounts	(cont)
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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