



# **VENTNOR BOTANIC GARDEN**

## **Friends' Society**

CIO 1174

### **Legal and Administration Information for the Year ended 30th September 2018**

Trustees:	Sally Peake	Chairman
	Jane Clark	Deputy Chairman
	Timothy Woodcock	Hon Treasurer
	Caroline Peel	

Committee:	Jennifer Parker	Hon Secretary
	John Bagshawe	
	Colin Smith	
	Rosemary Stewart	
	Rosalind Whistance	

President: Brian Kidd

Charity No: 1174751

Bankers: National Westminster Bank plc

Independent Examiner: Roger E Sims

### **Annual Report of Trustees for the year ended 30th September 2018**

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2018. 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 The Royal Horticultural Society, the national garden charity for Great Britain.

## **Trustees 2017 - 2018**

Sally Peake (Chairman)

Jane Clark (Deputy Chairman)

Timothy Woodcock (Hon Treasurer)

Caroline Peel (Membership Secretary)

## **Committee Members 2017 - 2018**

Jennifer Parker (Hon Secretary)

Chris Kidd (ex-officio)

Rosalind Whistance (Editor)

Colin Pope (ex-officio)

Colin Smith (Website)

John Bagshawe

Rosemary Stewart

## **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 2017-18 Ventnor Botanic Garden Friends' Society carried out activities as follows:

Through our Gift Aid programme, administered by the Ventnor Botanic Garden Community Interest Company (VBG-CIC), we were able to support the Horticultural Apprenticeship scheme that currently involves the part-time employment of a skilled trainer/mentor and two full-time apprentices. The Society has also funded extracurricular experiences for the apprentices in order to widen their understanding of the opportunities for careers within horticulture. During the year, one apprentice successfully completed his 2-year apprenticeship with us and gained a further employed training post at RHS Wisley. Following this departure a new apprentice has been recruited onto the 2-year programme.

Substantial funds were raised to allow the completion of various stages of Garden projects including the Australian 'Dreamtime' rocks and further work in the Far Eastern terraces. Work has begun on the creation of a Magnolia Walk where individuals may sponsor a tree to provide a memorial for an event or loved one. Requests for financial help for tools,

equipment, seeds and plants were met through our own fundraising and a successful grant application from the High Sheriff's fund.

The Society was able to support the Ventnor Botanical Artists group (who meet at the Garden) with a successful application for a grant from the Finnis Scott Foundation. This enabled them to run a series of workshops and stage an Exhibition at Ventnor Botanic Garden to coincide with the Worldwide Day of Botanical Art.

Volunteers continue to be encouraged and their numbers grow in many areas of the Garden - horticultural maintenance, propagation, tour guides, seed cleaning and retailing, retail assistance, information and event management. Members continue to support the VBG-CIC by volunteering as guides for visitors from schools, groups and the general public.

Fundraising has taken many forms from a continuation of the 'talent-raising' scheme initiated in 2017, the proceeds of plant sales, soup lunches and donations at walks and talks. The Summer Party and Art Exhibition were well attended and 'An Evening with Dillie Keane' was most successful. This year, the Friends provided photographs for greetings cards and an inaugural 2019 calendar which, as a joint venture with the VBG-CIC, it is hoped will be an annual product.

Botany Club and Café Botanique gave members and the general public insight into specialist knowledge thanks to the support of expert speakers and leaders. Additionally, a trip to the Sir Harold Hillier Gardens and Arboretum in Romsey was arranged by a previous Garden trainee now in full employment there.

Two issues of *Ventnorensis*, our biannual magazine for members, were produced. Our website continues to develop as a promotional tool for events, along with regular emails for members. Consideration of the requirements of the General Data Protection Regulations has been discussed and compliance implemented.

## **Membership**

September 2017    489

September 2018    480



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO			Charity No. 1174751	
Accounts for the period				
Period start date	01/10/2017	To	Period end date	30/09/2018

## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Incoming resources (Note 3)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	37,934	-	37,934	-
Charitable activities	-	-	-	-
Other trading activities	9,232	-	9,232	-
Investments	31	6	37	-
Separate material item of income	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>47,197</b>	<b>6</b>	<b>47,203</b>	<b>-</b>
<b>Resources expended (Note 4)</b>				
<b>Expenditure on:</b>				
Raising funds	4,296	-	4,296	-
Charitable activities	41,761	-	41,761	-
Separate material item of expense	-	-	-	-
Other	3,197	-	3,197	-
<b>Total</b>	<b>49,254</b>	<b>-</b>	<b>49,254</b>	<b>-</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>(2,057)</b>	<b>6</b>	<b>(2,051)</b>	<b>-</b>
Net gains/(losses) on investments	0	-	0	-
<b>Net income/(expenditure)</b>	<b>(2,057)</b>	<b>6</b>	<b>(2,051)</b>	<b>-</b>
<b>Extraordinary items</b>	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-
<b>Other recognised gains/(losses):</b>				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
<b>Net movement in funds</b>	<b>(2,057)</b>	<b>6</b>	<b>(2,051)</b>	<b>-</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	-	-	-	-
<b>Total funds carried forward</b>	<b>(2,057)</b>	<b>6</b>	<b>(2,051)</b>	<b>-</b>

**Note:** On 1st October 2017 the assets and liabilities of Ventnor Botanic Garden Friends Society, Charity No. 1080835 were transferred to this Charitable Incorporated Organisation.

## Section B

## Balance sheet

	Unrestricted funds £	Restricted income funds £		Total this year £	Total last year £
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks	604	-	-	604	-
Debtors (Note 6)	11,641	-	-	11,641	-
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	83,962	11,414	-	95,376	-
<b>Total current assets</b>	96,207	11,414	-	107,621	-
<b>Creditors: amounts falling due within one year (Note 7)</b>	9,260	-	-	9,260	-
<b>Net current assets/(liabilities)</b>	86,947	11,414	-	98,361	-
<b>Total assets less current liabilities</b>	86,947	11,414	-	98,361	-
<b>Creditors: amounts falling due after one year (Note 7)</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	86,947	11,414	-	98,361	-
<b>Funds of the Charity</b>					
Endowment funds	-	-	-	-	-
Restricted income funds (Note 9)	-	11,414	-	11,414	-
Unrestricted funds (Note 9)	86,947	-	-	86,947	-
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	86,947	11,414	-	98,361	-

**Note:** On 1st October 2017 the assets and liabilities of Ventnor Botanic Garden Friends Society, Charity No. 1080835 were transferred to this Charitable Incorporated Organisation.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
T.W. Woodcock	T.W. WOODCOCK	15.2.19
S. E. Peake	S.E. PEAKE	15.2.19



## 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:

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | 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 |
| <input checked="" type="checkbox"/> | 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\*

☒

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\*

☒

No\*

\* -Tick as appropriate

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☒

No\*

\* -Tick as appropriate

## 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.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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<b>Offsetting</b>	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
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<b>Tax reclaims on donations and gifts</b>	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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<b>Donated services and facilities</b>	<p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> <p>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.</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
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	The value of any voluntary help received is not included in the accounts but is described	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> </table>	Yes	No	N/a																					
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.

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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, archaeological or environmental qualities that are held, and

✓		
Yes	No	N/a
✓		
Yes	No	N/a
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Yes	No	N/a
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		✓
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a



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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

#### 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.

#### 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.

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

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Yes	No	N/a
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<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
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Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	27,845	-	27,845	-
	Gift Aid	3,336	-	3,336	-
	Legacies	-	-	-	-
	General grants provided by government/other charities	400	-	400	-
	Membership subscriptions and sponsorships which are in substance donations	6,353	-	6,353	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
Total		37,934	-	37,934	-
Charitable activities:		-	-	-	-
		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
Total		-	-	-	-
Other trading activities:	Big Summer Party	3,027	-	3,027	-
	Dinner with Dillie	4,086	-	4,086	-
	Other Fund-raising Events	1,794	-	1,794	-
	Adverts in Ventnorenensis	325	-	325	-
	Other	-	-	-	-
Total		9,232	-	9,232	-
Income from investments:	Interest income	31	6	37	-
	Dividend income	-	-	-	-
	Rental and leasing income	-	-	-	-
	Other	-	-	-	-
Total		31	6	37	-
Separate material item of income:		-	-	-	-
		-	-	-	-
	Other	-	-	-	-
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		47,197	6	47,203	-

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

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## Note 4

## Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-
	Staging fundraising events	4,185	-	4,185	-
	Fundraising agents	-	-	-	-
	Operating charity shops	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-
	Advertising, marketing, direct mail and publicity	111	-	111	-
	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	-	-	-	-
		-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>4,296</b>	<b>-</b>	<b>4,296</b>	<b>-</b>
Expenditure on charitable activities	Donations to Garden	40,621	-	40,621	-
	Website and computer costs	745	-	745	-
	Postage and stationery	239	-	239	-
	Subscriptions	156	-	156	-
	<b>Total expenditure on charitable activities</b>	<b>41,761</b>	<b>-</b>	<b>41,761</b>	<b>-</b>
Separate material item of expense		-	-	-	-
		-	-	-	-
		-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other	Ventnorenensis - Editorial, Print, Postage	3,102	-	3,102	-
	Bank charges	22	-	22	-
	Insurance	73	-	73	-
		-	-	-	-
	<b>Total other expenditure</b>	<b>3,197</b>	<b>-</b>	<b>3,197</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>49,254</b>	<b>-</b>	<b>49,254</b>	<b>-</b>



**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

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

**Note 6 Debtors and prepayments**

Prepayments and accrued income  
 Other debtors  
     Total

This year £	Last year £
55	-
11,586	-
11,641	-

**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 £
3,099	-	-	-
4,175	-	-	-
1,986	-	-	-
9,260	-	-	-

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

Short term deposits  
 Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
-	-
95,376	-
-	-
95,376	-

**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	Balances transferred from Charity No. 1080835 £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances c/wd £
General	U	General activities	72,338	46,275	(49,254)	74	-	69,433
Tropical House	R	Tropical House works	5,245	2	-	-	-	5,247
Life Membership	R	Membership subscriptions	408	-	-	(74)	-	334
Foundation	U	Unspecified projects	16,592	922	-	-	-	17,514
Education	R	Education and training	5,829	4	-	-	-	5,833
<b>Total Funds</b>			100,412	47,203	(49,254)	-	-	98,361

**9.2 Transfers between funds**

	Reason for transfer	Amount
Between unrestricted and restricted funds	Transfer of lifetime subscriptions paid in advance	74

**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

VENTNOR BOTANIC GARDEN FRIENDS SOCIETY  
CHARITABLE INCORPORATED ORGANISATION  
Registered Charity Number 1174751

**Independent Examiner's Report**

I report to the trustees on my examination of the accounts of the above Charity for the year ended 30<sup>th</sup> September 2018.

**Responsibilities and Basis of Report**

As the charity 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 Society'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 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 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 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 by:



Dated:

14/2/2019.

Full Name: Roger E Sims

Address: 35 Caws Avenue, SEAVIEW, Isle of Wight, PO34 5JT

Qualifications: Retired Company Accountant



VENTNOR BOTANIC GARDEN FRIENDS SOCIETY  
CHARITABLE INCORPORATED ORGANISATION

Registered Charity Number 1174751

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Qualifications: Retired Company Accountant