

VENTNOR BOTANIC GARDEN

Friends' Society

Reg. Charity No. 1174751

Legal and Administration Information For the Year ended 30th September 2020

| | | |
|-----------------------|------------------------------|----------------------|
| Trustees: | Robert John Bagshawe | Chairman |
| | Sally Elizabeth Peake | Ex-Chairman |
| | Timothy William Woodcock | Treasurer |
| | Caroline Jane Peel | |
| | Rosemary Christine Stewart | |
| | Jennifer Jane Parker | Secretary |
| Committee: | Robert John Bagshawe | Chairman |
| | Peter Coleman | Deputy Chairman |
| | Sally Elizabeth Peake | ex-Chairman |
| | Timothy William Woodcock | Treasurer |
| | Caroline Jane Peel | |
| | Rosemary Christine Stewart | |
| | Jennifer Jane Parker | Secretary |
| | Rosalind Whistance | |
| | Colin Smith | |
| | Val Pitts | Membership Secretary |
| President: | Brian Kidd | |
| 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 2020

The Trustees present their report along with the financial statements of the Society for the year ended 30th September 2019. The financial statements comply with the Charities Act 1993 and the Charities SORP 2005.

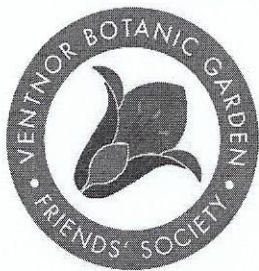
Structure, Governance and Management

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 2019 - 2020

John Bagshawe (Chairman)
Peter Coleman (Deputy Chairman)
Timothy Woodcock (Treasurer)
Caroline Peel
Jennifer Parker (Secretary)
Sally Peake (ex-Chairman)
Rosalind Whistance (Editor)
Rosemary Stewart
Colin Smith (Website)
Val Pitts (Membership Secretary)
Chris Kidd (ex-officio)
Colin Pope (ex-officio)



VENTNOR BOTANIC GARDEN

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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 2019 - 2020 Ventnor Botanic Garden Friends' Society carried out activities as follows:

From October 2019 to March 2020 the Ventnor Botanic Garden Friends' Society continued to support the Garden in our usual manner, 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 involved the part-time employment of a skilled trainer/mentor (who in awarded in September 2020 the RHS Banksian Medal for her work in the Garden and the mentoring of the Apprentices) 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, another apprentice successfully completed his two-year apprenticeship and subsequently a new apprentice was recruited onto the two-year programme. The Friend's also provide funds for the purchase of trees and shrubs. We also provide food for the red squirrel population in the Garden.

At the end of March 2020 with the First Lockdown, so much changed including the reduction in our income but the Ventnor Botanic Garden Friends' Society continued to financially and physically support the Garden to the full in the difficult times. Unfortunately from July 2020 VBG-CIC decided to change the Gift Aid Programme to a 'Round Up For Apprentices' Programme, which has not worked so well.



VENTNOR BOTANIC GARDEN

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Volunteers are still being encouraged and their numbers have fluctuated due to Covid Restrictions but since volunteers have felt comfortable to return to the Garden they have; mainly gardening and seed-cleaning. Other activities have been curtailed.

The Friends' usual fundraising activities have been curtailed due to Covid.

The Friends' continue to provide Health and Wellbeing support in the Garden and this year we provided eight family Annual Passes for families from disadvantaged backgrounds. The scheme is being extended by the Garden to include recovering cancer sufferers, NHS workers and more.

Activities with the Botany Club and Café have also been curtailed due to Covid. Other trips including to Folly Farm in Berkshire were cancelled.

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 e-mails for members. Consideration of the requirements of the General Data Protection Regulations (GDPR) has been discussed and compliance implemented.

Membership

September 2019 446

September 2020 411

Robert John Bagshawe (Chairman) 23rd June 2020



CHARITY COMMISSION
FOR ENGLAND AND WALES

| | | | | |
|--|------------|----|---------------------|------------|
| Ventnor Botanic Garden Friends Society CIO | | | Charity No. 1174751 | |
| Accounts for the period | | | | |
| Period start date | 01/10/2019 | To | Period end date | 30/09/2020 |

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 | 21,437 | - | 21,437 | 45,804 |
| Charitable activities | - | - | - | - |
| Other trading activities | 1,581 | - | 1,581 | 10,497 |
| Investments | 151 | - | 151 | 194 |
| Separate material item of income | - | - | - | - |
| Other | - | - | - | - |
| Total | 23,169 | - | 23,169 | 56,495 |
| Resources expended (Note 4) | | | | |
| Expenditure on: | | | | |
| Raising funds | 911 | - | 911 | 4,395 |
| Charitable activities | 40,885 | - | 40,885 | 44,993 |
| Separate material item of expense | - | - | - | - |
| Other | 3,116 | - | 3,116 | 3,429 |
| Total | 44,912 | - | 44,912 | 52,817 |
| Net income/(expenditure) before investment gains/(losses) | (21,743) | - | (21,743) | 3,678 |
| Net gains/(losses) on investments | - | - | - | - |
| Net income/(expenditure) | (21,743) | - | (21,743) | 3,678 |
| 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 | (21,743) | - | (21,743) | 3,678 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 1,621 | 6 | 1,627 | (2,051) |
| Total funds carried forward | (20,122) | 6 | (20,116) | 1,627 |

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.

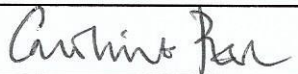

Section B

Balance sheet

| | Unrestricted funds £ | Restricted income funds £ | | Total this year £ | Total last year £ |
|--|----------------------------|------------------------------------|---|-------------------------|-------------------------|
| Fixed assets | | | | | |
| Intangible assets | - | - | - | - | - |
| Tangible assets | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Total fixed assets | - | - | - | - | - |
| Current assets | | | | | |
| Stocks | 444 | - | - | 444 | 1,172 |
| Debtors (Note 6) | 5,266 | - | - | 5,266 | 14,362 |
| Investments | - | - | - | - | - |
| Cash at bank and in hand (Note 8) | 72,910 | 11,254 | - | 84,164 | 91,391 |
| Total current assets | 78,620 | 11,254 | - | 89,874 | 106,925 |
| Creditors: amounts falling due within one year (Note 7) | 9,578 | - | - | 9,578 | 4,886 |
| Net current assets/(liabilities) | 69,042 | 11,254 | - | 80,296 | 102,039 |
| Total assets less current liabilities | 69,042 | 11,254 | - | 80,296 | 102,039 |
| Creditors: amounts falling due after one year (Note 7) | - | - | - | - | - |
| Provisions for liabilities | - | - | - | - | - |
| Total net assets or liabilities | 69,042 | 11,254 | - | 80,296 | 102,039 |
| Funds of the Charity | | | | | |
| Endowment funds | - | - | - | - | - |
| Restricted income funds (Note 9) | - | 11,254 | - | 11,254 | 11,334 |
| Unrestricted funds (Note 9) | 69,042 | - | - | 69,042 | 90,705 |
| Revaluation reserve | - | - | - | - | - |
| Total funds | 69,042 | 11,254 | - | 80,296 | 102,039 |

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 |
|---|------------------|--------------------------------|
|  | CAROLINE PEEL | 23.07.21 |
|  | TIMOTHY WOODCOCK | 23.07.21 |

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 |
| • and with* | <input checked="" type="checkbox"/> the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
| • 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) 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*



No*



* -Tick as appropriate

1.5 Material prior year errors

No material prior year errors 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.

| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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. | <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"/> | | | | | | | | | | | | |
|--|---|---|-----|----|-----|-------------------------------------|--------------------------|-------------------------------------|-----|----|-----|--------------------------|--------------------------|-------------------------------------|-----|----|-----|--------------------------|--------------------------|-------------------------------------|
| Yes | No | N/a | | | | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | |
| Offsetting | <p>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.</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> </table> | 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"/> | | | | | | | | | | | | | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</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> </table> | 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"/> | | | | | | | | | | | | | | | | | | |
| Legacies | <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"/> | | | | | | |
| 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"/> | | | | | | | | | | | | | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</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> </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"/> | | | | | | | | | | | | | | | | | | |
| Tax reclaims on donations and gifts | <p>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.</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> </table> | 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"/> | | | | | | | | | | | | | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</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> </table> | 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"/> | | | | | | | | | | | | | | | | | | |
| Donated goods | <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"/> |
| 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"/> | | | | | | | | | | | | | | | | | | |
| Donated services and facilities | <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> </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"/> | | | | | | | | | | | | | | | | | | |
| 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"/> | | | | | | | | | | | | | | | | | | |
| Support costs | <p>The charity has incurred expenditure on support costs.</p> <p>The value of any voluntary help received is not included in the accounts but is described</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 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 type="checkbox"/> | | | | | | |
| 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 type="checkbox"/> | | | | | | | | | | | | | | | | | | |

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.

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Yes No N/a

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.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

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

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

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.

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

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

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

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

Yes No N/a

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

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.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

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.

Yes No N/a

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

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

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 | 11,034 | - | - | 11,034 | 35,924 |
| | Gift Aid | 3,339 | - | - | 3,339 | 3,572 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 500 | - | - | 500 | - |
| | Membership subscriptions and sponsorships which are in substance donations | 6,564 | - | - | 6,564 | 6,308 |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 21,437 | - | - | 21,437 | 45,804 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | - | - | - | - | - |
| Other trading activities: | Big Summer Party | - | - | - | - | - |
| | Dinner with Dillie | - | - | - | - | - |
| | Other Fund-raising Events | 1,301 | - | - | 1,301 | 2,877 |
| | Secret Art | - | - | - | - | 4,343 |
| | Adverts in Ventnorenensis | 280 | - | - | 280 | 210 |
| | Folly Farm Talk & Visit | - | - | - | - | 3,067 |
| Total | | 1,581 | - | - | 1,581 | 10,497 |
| Income from investments: | Interest income | 151 | - | - | 151 | 194 |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 151 | - | - | 151 | 194 |
| 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 | | 23,169 | - | - | 23,169 | 56,495 |

Other information:

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

| |
|--|
| |
|--|

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 | 911 | - | 911 | 4,395 |
| | 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 | 911 | - | 911 | 4,395 |
| Expenditure on charitable activities | Donations to Garden | 38,837 | - | 38,837 | 42,642 |
| | Website and computer costs | 1,112 | - | 1,112 | 961 |
| | Print, Post and stationery | 416 | - | 416 | 934 |
| | Education Support | 289 | - | 289 | 313 |
| | Subscriptions | 231 | - | 231 | 143 |
| | Total expenditure on charitable activities | 40,885 | - | 40,885 | 44,993 |
| Separate material item of expense | | - | - | - | - |
| | | - | - | - | - |
| | | - | - | - | - |
| | Total | - | - | - | - |
| Other | Ventnorenensis - Editorial, Print, Postage | 2,669 | - | 2,669 | 3,092 |
| | Bank charges | 12 | - | 12 | 30 |
| | Public & Employers Liability Insurance | 75 | - | 75 | 75 |
| | Trustee & Officers Insurance | 330 | - | 330 | 192 |
| | Other | 30 | - | 30 | 40 |
| | Total other expenditure | 3,116 | - | 3,116 | 3,429 |
| TOTAL EXPENDITURE | | 44,912 | - | 44,912 | 52,817 |

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 £ |
|----------------|----------------|
| 207 | 290 |
| 5,059 | 14,072 |
| 5,266 | 14,362 |

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 £ |
| 117 | 355 | - | - |
| 6,984 | 4,497 | - | - |
| 2,477 | 34 | - | - |
| 9,578 | 4,886 | - | - |

Note 8 Cash at bank and in hand

| |
|--------------------------|
| Short term deposits |
| Cash at bank and on hand |
| Other |
| Total |

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| 84,164 | 91,391 |
| - | - |
| 84,164 | 91,391 |

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 | Fund balances b/fwd £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | Fund balances c/wd £ |
|-----------------|--------------------------|--------------------------|--------------------------------|-------------|------------------|----------------|--------------------------|-------------------------------|
| General | U | General activities | 67,746 | 19,104 | (44,912) | 80 | - | 42,018 |
| Tropical House | R | Tropical House works | 5,247 | - | - | - | - | 5,247 |
| Life Membership | R | Membership subscriptions | 254 | - | - | (80) | - | 174 |
| Foundation | U | Unspecified projects | 22,959 | 4,065 | - | - | - | 27,024 |
| Education | R | Education and training | 5,833 | - | - | - | - | 5,833 |
| Total Funds | | | 102,039 | 23,169 | (44,912) | - | - | 80,296 |

9.2 Transfers between funds

| | Reason for transfer | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | Transfer of lifetime subscriptions paid in advance | 80 |

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 30th September 2020.

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: 05.03.2021

Full Name: Mr Roger E Sims

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

Qualifications: Retired Company Accountant