



CHARITY COMMISSION
FOR ENGLAND AND WALES

Ventnor Botanic Garden Friends Society CIO		Charity No. 1174751	
Accounts for the period			
Period start date	01/10/2021	To	Period end date 30/09/2022

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) Extraordinary items	1,441	210	1,651	(3,392)
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)

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 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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

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	220	-	-	220	350
Debtors (Note 6)	3,504	-	-	3,504	4,706
Investments	-	-	-	-	-
Cash at bank and in hand (Note 8)	59,884	22,787	-	82,671	89,629
Total current assets	63,608	22,787	-	86,395	94,685
Creditors: amounts falling due within one year (Note 7)	7,840	-	-	7,840	17,781
Net current assets/(liabilities)	55,768	22,787	-	78,555	76,904
Total assets less current liabilities	55,768	22,787	-	78,555	76,904
Creditors: amounts falling due after one year (Note 7)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	55,768	22,787	-	78,555	76,904
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds (Note 9)	-	22,787	-	22,787	22,671
Unrestricted funds (Note 9)	55,768	-	-	55,768	54,233
Revaluation reserve	-	-	-	-	-
Total funds	55,768	22,787	-	78,555	76,904

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

Signature	Print Name	Date of approval dd/mm/yyyy
	CAROLINE PEEL	19.01.2023
	TIMOTHY WOODCOCK	20.01.23

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

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

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

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

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

Redundancy cost The charity made no redundancy payments during the reporting period.

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

Deferred income No material item of deferred income has been included in the accounts.

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

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

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

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

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

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.

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

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.

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

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

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

They are valued at cost.

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

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held, and

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

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"/>
	The value of any voluntary help received is not included in the accounts but is described	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

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.

scientific, technological, geophysical or environmental qualities that are new and maintained principally for their contribution to knowledge and culture. These have no cost as they were donated and so are not depreciated.

✓		
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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.

✓		
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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

		✓
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Yes No N/a

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

		✓
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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.

		✓
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Yes No N/a

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

✓		
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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.

		✓
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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.

✓		
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Yes No N/a

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

✓		
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Yes No N/a

Note 4

Analysis of expenditure

Analysis	Unrestricted	Restricted	Total funds	Prior year
	funds	income funds		
	£	£	£	£
Expenditure on raising funds:				
Incurring seeking donations	-	-	-	-
Incurring seeking legacies	-	-	-	-
Incurring 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
<i>Exp on charitable activities</i>				
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

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

Note 6 Debtors and prepayments

Prepayments and accrued income
Other debtors
Total

This year £	Last year £
246	342
3,258	4,364
3,504	4,706

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 £
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 £
-	-
82,671	89,629
-	-
82,671	89,629

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	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

Between unrestricted and restricted funds	Reason for transfer	Amount
	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)

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 2022.

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: 25th March 2023

Full Name: Mr Roger E Sims

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

Qualifications: Retired Company Accountant