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THE LANDSCAPE INSTITUTE

Landscape Institute, 33 Great Portland Street,  
London W1W 8QG, UK

FAO: Mr Neil Williamson, President

Dear Mr Williamson,

I am writing to you as the President of the Landscape Institute regarding the so titled "Financial Summary, February 2009".

I am not very sure since when our Institute cares to dignify a pack of half truths as official communication. Suffice to say that I am not surprised by the LI's situation at all. You will excuse my scepticism at the manner in which our Institute has been managed for a long time

With regards to the unfortunate piece of miscommunication that I have received, it appears to mash very different events in one single point in time. It would also appear that it attempts to blame the current World Financial Crisis for the LI's woes.

I am afraid Mr Williamson that I do not believe that this is the case.

The crisis has merely exposed what has become the norm at the LI for a very long time: very poor management and absence of financial procedures and control, as well as a fundamental lack of respect for Members and their long term interests.

In spite of some individuals overstaying at our Institute, being a Landscape Architect does not entail being a complete and incapable idiot.

You may prove me wrong in my assumptions and statements. I truly hope you do, for the sake of our profession and Institute.

Firstly, I would like to delineate where responsibility fall for the current situation falls. I quote from the Signed Accounts now

*"The Council are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice. Company (...) law (...) requires the Council to prepare financial statements for each financial year which give true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Council have:*

- *- Selected suitable accounting policies and applied them consistently (sic)*
- *- Made judgements and estimates that are reasonable and prudent (sic)*
- *- state whether applicable accounting standards have been followed, subject to any material departures disclosed and the financial statements, and*
- *prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation) (sic)*

*The Council have overall responsibility for ensuring that the Charity has an appropriate system of control, financial and otherwise. (...) They are also responsible for safeguarding*

*the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. (sic)"*

As you can see, the overall responsibility lies with the Council. If you would like to allocate or apportion any blame or responsibility to any individuals not included in it, please name them and provide exact details about their alleged lack of competence, stating the facts.

Let's see this "Financial Summary":

*"Why has the LI faced financial Problems?"*

The Report of the Council Reads-

*"As these accounts indicate, the institute ended the 2007-08 financial year with a significant trading deficit. This is due to a combination of factors, of which the three most significant are:*

- the Gift Aid audit referred to above,*
- the general downturn in the economy which started to have an impact on commercial revenue, and*
- issues for the Institute's internal financial control and monitoring systems"*

I am not very sure that the first two are explained in a true and fair manner. I need to ask you who is responsible for those two statements appearing on the Report. As far as I can tell, the economic downturn belongs firmly to the later part of 2008, becoming official in September, and not before. The third statement is masterfully understated and probably short of sufficient detail.

In this "Financial Summary" these issues are translated as:

*1. (a) February 2008: an analysis of advertising revenue showed that it had fallen 65,000 short of budget (...)."*

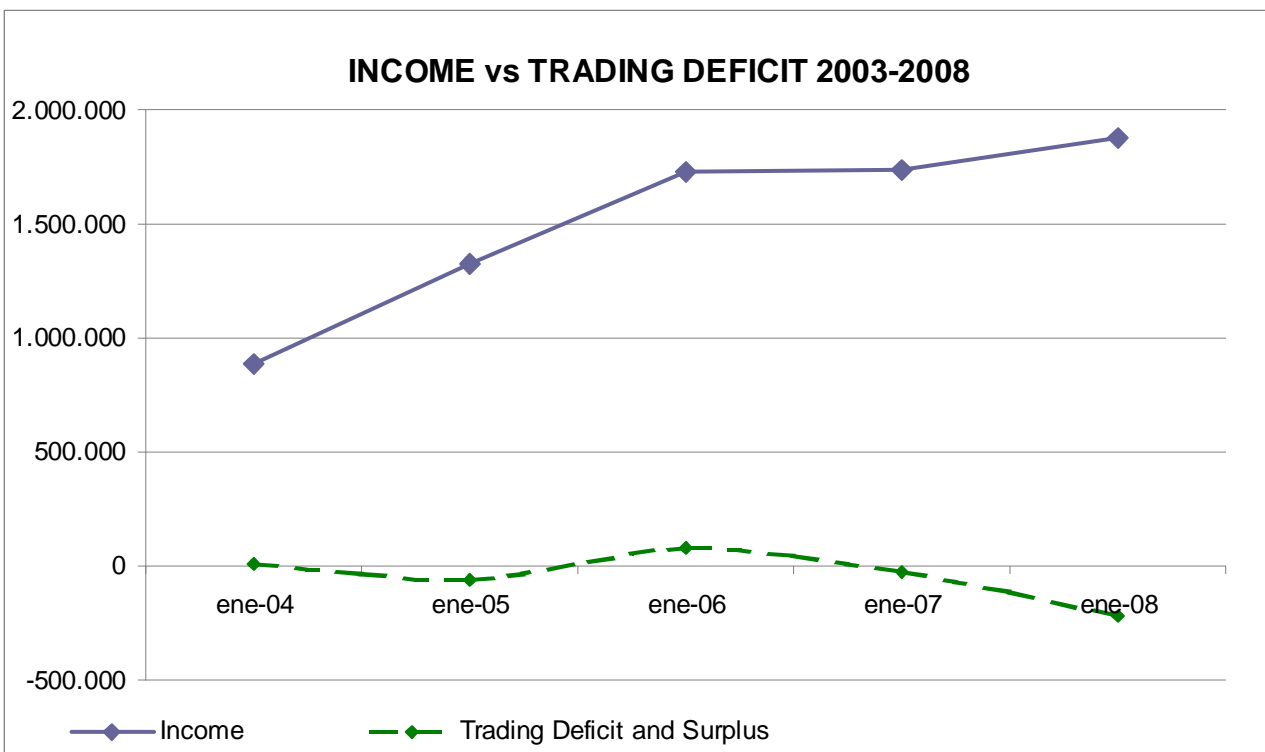
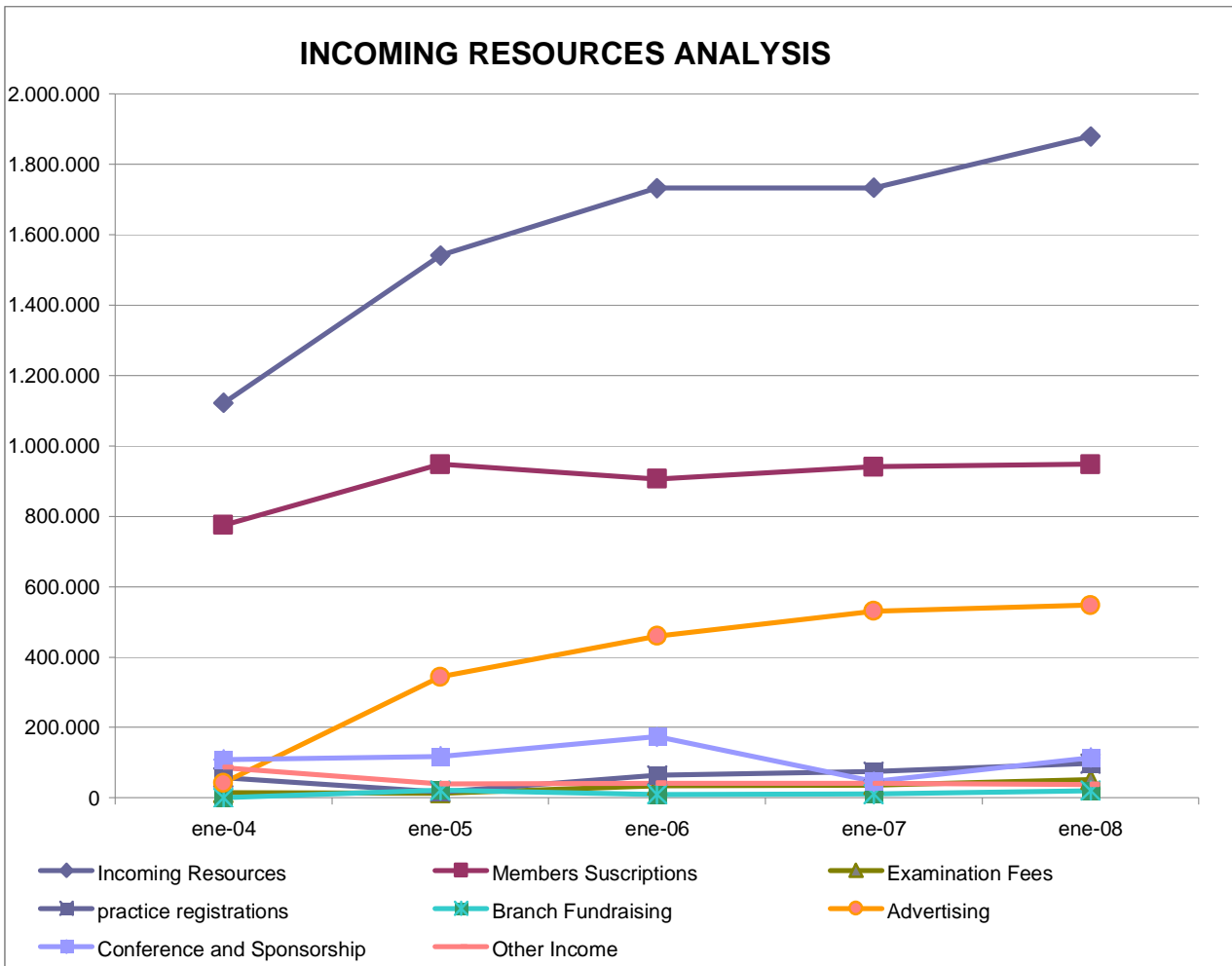
I have not found any evidence of such an analysis being carried out. Moreover, such an analysis would have shown that the LI income grew considerably over the 2007-2008, making up for any missed targets in terms of Advertising sales. In fact, it would appear that 2007-08 was a much better year for income than the previous one, with consistent growth in all areas, including advertising. The curve for this item tapers off as it should do after a few years phenomenal growth. Please note the five year curve in the graphic named "INCOMING RESOURCES ANALYSIS" below.

To be sure, I would like to hear from you that Overall Income for 2007-08 grew considerably in relation to the Previous Financial Year and the Financial Summary is therefore rather misleading in this respect.

To my surprise, I have found that it makes no difference to us whether we grow phenomenally or not, as we seem to be always bordering the deficit. More accurately, we manage to attain a deficit most years. It seems that our Institute is more comfortable with a trading deficit than with a surplus, unless the graph INCOME vs TRADING DEFICIT below is wrong, which it may be.

Funnily enough, it seems that the more Income we have, the greater our Trading deficit is. For 2007-08 it was in the region of 200,000. A complete record, as it nearly matches the Accumulated Trading Deficit for the last five years. I suppose that there may be a

particularly good and convincing explanation for this and I, and many others, would like to hear it.



I would like you to confirm that my figures are, in fact, correct and based on facts. I will be grateful for you to point out any errors or mistakes that I may have made.

It would seem that any serious analysis of Advertising Sales over time would have shown that a sales ceiling was being reached. In any event, the LI overall income seems to buckle the trend and reach a record accumulated income of 8,000,000 over five years! That figure equals 5,000 Members paying 320 a year for five years. I must congratulate you all in your ability to break trends and nearly double our income in such a short time.

Please check my figures, but I think that we can establish quite safely that the LI did not suffer any reasonable shortfall in income in 2007-08 or in the preceding years.

Unless you had a particularly idiotic Financial Planner working on the case (which it may well be, considering the situation) he or she should have been able to spot a trend some time in advance. Please note that I am writing about a "Financial Planner", not a Financial Officer.

Business Plans are strategic and therefore, the responsibility of the Council.

I must ask you to confirm or deny my figures and assumptions and to also confirm that the Institute had a particularly fine year in terms of income. I also need you to confirm that the Financial Analysis aforementioned did, indeed, exist and provide evidence for it. I would be indebted to you if you could supply details of the original financial plans and market research carried out to ascertain the expected growth of Advertising income.

Let's see now the second half of the first statement:

*1. (b) and a further 65,000 thousand income was lost when HM Revenue and Customs changed the standard of evidence on gift aid claims and the LI's claim had to be substantially reduced."*

I had not realised that HMRC was such a fickle organisation, Mr Williamson. Did they change the rules for the whole country or did they just do it for our Institute? I would like you to confirm this aspect, please. The Report from the Council reads:

*"During the year there was an audit by HNRC which raised the possibility that members may have claimed subscriptions that formed part of the Charity's Gift Aid claims as a deduction from their self employed taxable profits. As the HMRC Gift Aid audit in November 2004 did not raise this issue, HMRC **agreed to honour all claims made up until the audit but asked the LI to change the administration to the scheme to ensure that members do not both make a Gift Aid donation and claim their subscriptions as a deduction from their self-employed taxable profits.** In light of this, the Institute was only able to make a Gift Aid claim of just under 60,000, compared to 120,000 in previous years. Going forward, the Institute is projected to be able to claim just 20,000 in future years, which represents a substantial drop in gift aid income"*

Caramba! It seems that the LI was making a little money on the side every time Members claimed their Subscriptions for their own benefit. We are so naughty! I suppose that this must have been a really nasty surprise, not being able to claim money that we should not have in the first place. Unfortunately for all of us, it is neither a surprise nor new information, as the issue has been known for quite a while.

The "NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2007 - 19. Gift aid tax relief", show that issue has been know since the end of Financial Year 2006-07, at the very least:

*"After the year-end there was an audit by HMRC which raised the possibility that members may have claimed subscriptions that formed part of the charity's Gift aid claims as a deduction from their self-employed taxable profits. Payment of a claim in respect of 2007/08 has been held back pending a resolution of this issue. There was an HMRC audit of gift-aid in November 2004 at which this issue was not raised. The charity claims back gift-aid tax relief in respect of membership subscriptions in excess of £100,000 each year. **At this stage it is not possible to be certain either of the facts with respect to members' actions in past years, or to what extent this issue might affect future gift-aid claims.** However Council consider that HMRC are unlikely, in light of all the circumstances, to seek to overturn past gift-aid claims".*

An HMRC did not overturn any past Gift-Aid Claims. With regards to the future: Did you really expect them to allow the situation to continue? Did you not foresee that this source of funds may be coming to an end? Did you really believe that it was not possible to ascertain to what extent future Gift Aid claims may be affected?

I may well have been the case, considering where we are now, but it is no excuse, Mr Williamson. The Council knew about the problem way back. If you could not be bothered to get yourselves organised, informed, or otherwise properly advised to take it into account, then you all are liable for the shortfall and that is the end of the story. You may not agree, but let me tell you that I would feel that your lack of intellectual and ethical integrity would be staggering.

Please confirm that the issue has been know for the period of time stated and no action has been taken to address it seriously in any shape or form, until it has been to late and that the Council is therefore directly responsible, and not "the Crisis".

I need you to confirm that you personally support and confirm that the official LI's explanation for the "Financial Problems", item 1 (a) and (b), as described in this letter are indeed a true and faithful representation of the facts. If that is not the case, I must ask you to state who is responsible for it and take appropriate action, (ei: immediate dismissal.)

Let's see the third part of this rather misleading statement.

*"1. (c) These two items consumed nearly half the Li's cash reserves"*

Mr Williamson, lack of expected or unexpected income does not "consume" cash reserves. Cash is consumed by expenditure, either fixed or variable. This is a simple fact. Cash reserves were expended on who knows what. Lack of income exacerbated a problem with its origin in the appropriate lack of controls and planning, at the very least.

I quote.

It may well be that you are above acquainting yourself with the financial affairs of the institution that you Preside over. That would be a fair explanation for the situation we find ourselves in, but not a sufficiently satisfactory one. I do not want to bore you with my figures and comments. I believe that you may be familiar with my analysis of the LI Accounts already, as they available online at [Gardenvisit.com](http://Gardenvisit.com). I have already stated that:

I quote from the Notes to the Financial Statements, for example:

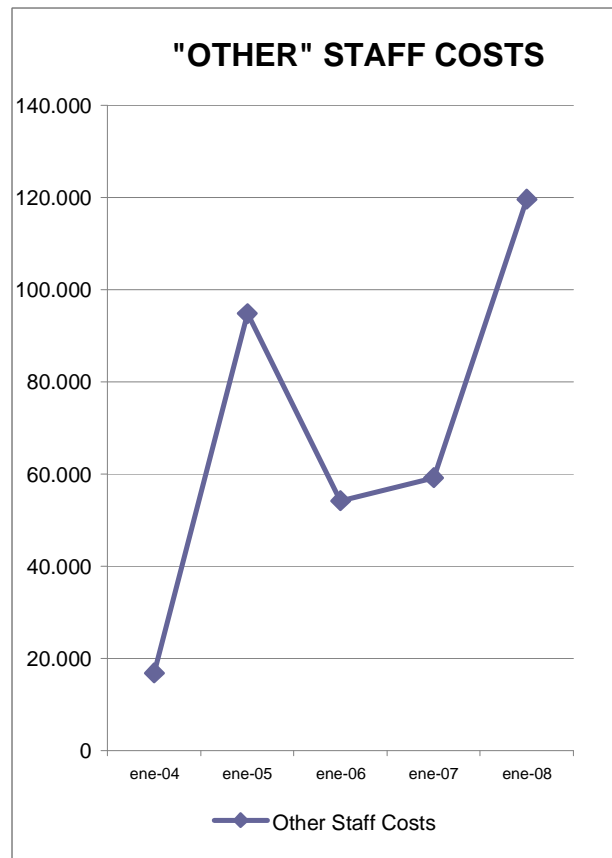
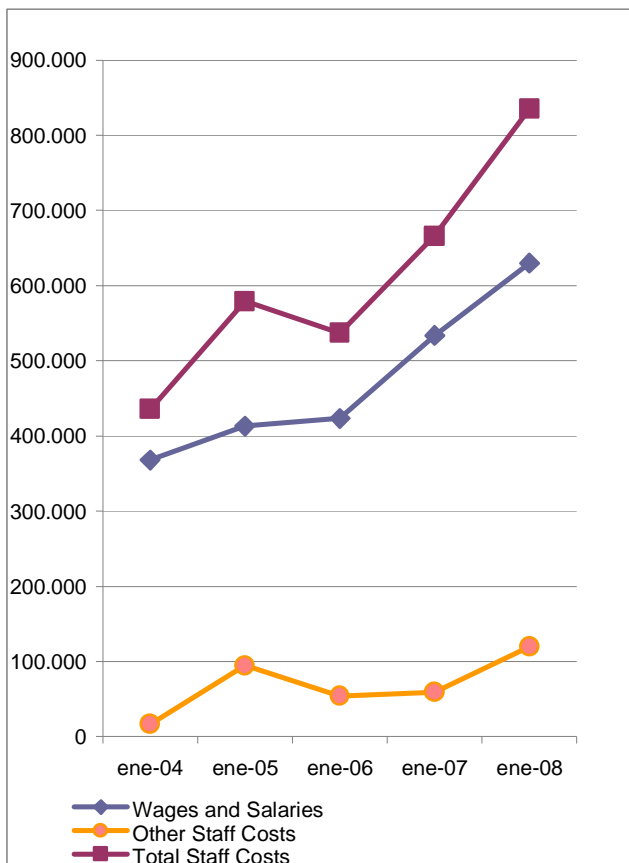
5. Membership and Examinations Expenditure – 2007: 734,091 / 2008: 870,684

As you can see, the increase from 2007 and 2008 is in the region of 135,000, in spite of the fact that there are savings in every aspect of the Expenditure Described. This is possible, because the Allocation of salary costs and Allocation of support costs rose by some 135,000 in one year! Wages themselves jumped from 533,537 to 629,992 (reasonable for the 4 extra employees that the LI is supposed to have employed on average over 19 staff in 2007).

However Please note that the Item 7. Staff Numbers and Costs – Other Staff Costs DOUBLES from 59,176 to 119,617 in 2008! Can you please provide me with detailed explanations for these other staff costs and the basis for their presence on the Budget? Do they match the expected figure? If not, can you please explain the difference?

Also worth noting is the following item: 6. Communications and Events (also Expenditure) - 2007: 970,284 / 2008: 1,173,754

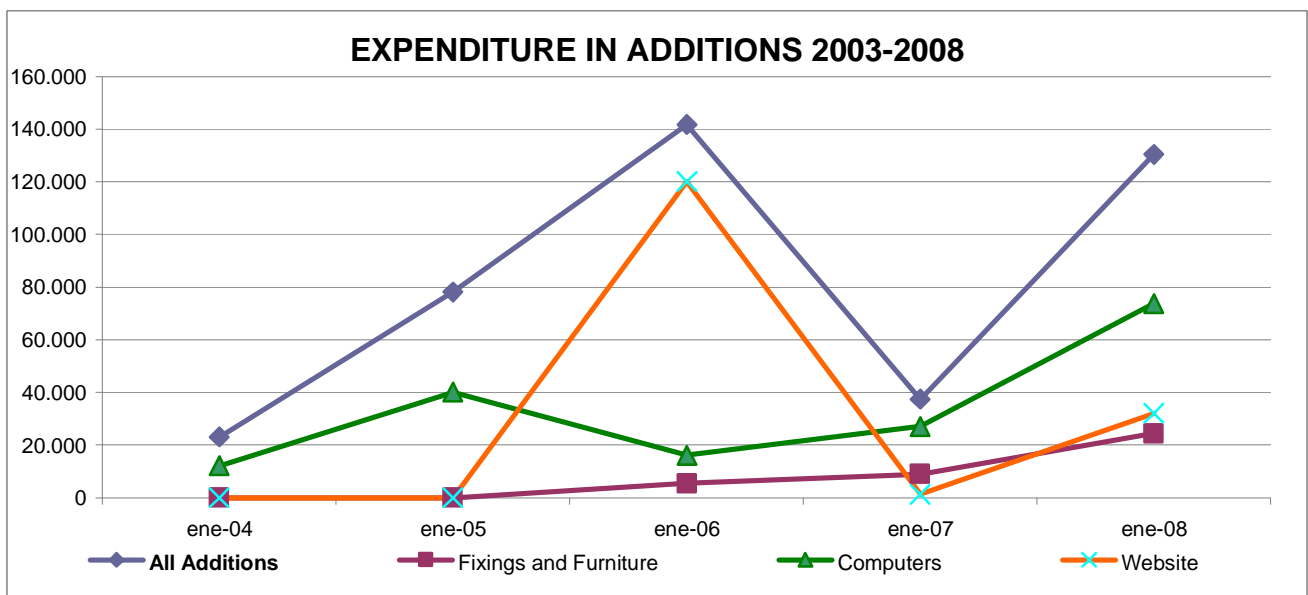
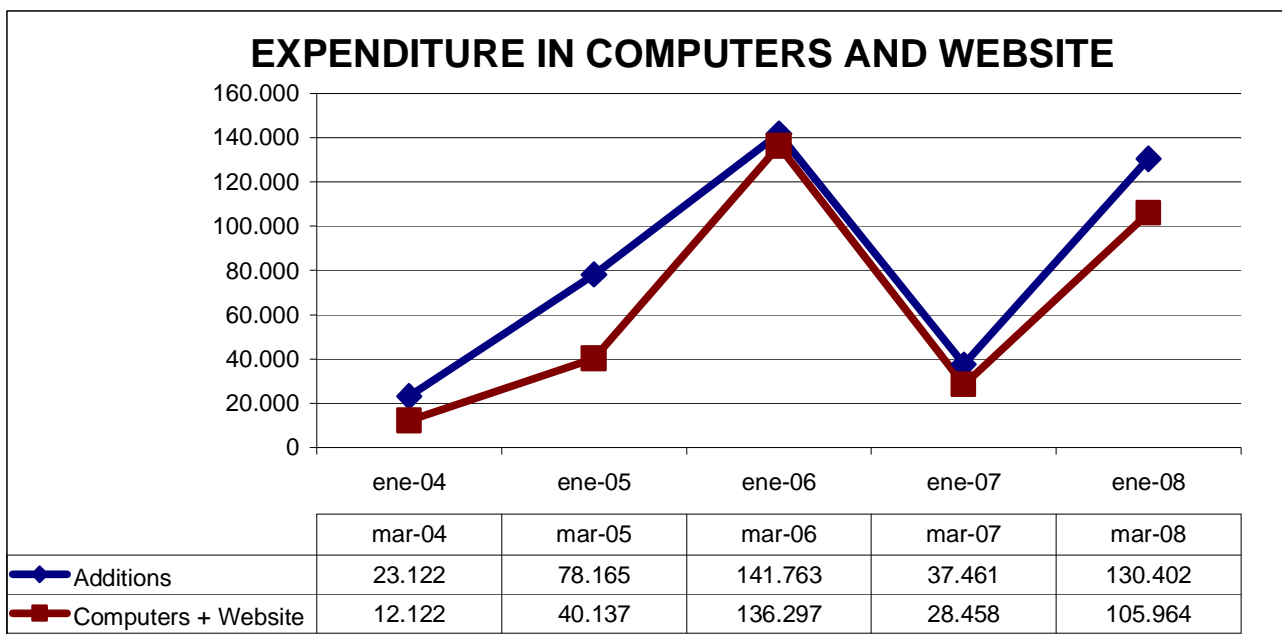
Again, there is 200,000 increase in the cost of communications and events between financial years. The cost of publishing the journal stays at 412,756 (not the 425,000 stated in the Financial Summary), a saving of 2,000 over 2007. Nearly 70,000 increase can be attributed to "Other Events", that jump to 114,869 from 56,757. Again, Allocation of salary costs and Allocation of support costs rose by some 145,000! What are this other salary costs? Can we please have a detailed breakdown for this item? Does it not warrant sufficient explanation given the amount? Please note my Graphics for guidance.



Again, can you please provide me with detailed explanations for all increases in expenditure exceeding the Planned Increase in Sales Percentage for the year 2007-08 and the reasons for this deviation? Have these costs any basis for their presence on the Budget? Do they match the expected figure? If not, can you please explain the difference?

I would also want to bring your attention to the Exaggerated levels of expenditure incurred in Computers and Website shortly after a very large outlay in 2006-07. I believe that we had a website then, and it seems that we have a website now, even though I cannot access any of its facilities, as my password no longer works. Can you please give a detailed account of this expenditure for 2007-08?

We seem to spend an awful lot in IT stuff, even though we have some room for some 24,000 on Fixings and Furniture. Can you please Itemise this item for my clarification? What are the Li chairs made of exactly? These figures won't have anything to do with our problems I guess.?



I certainly would like to look into all this with more detail. To further my case with regards to expenditure, I quote from the Notes to the Financial Statements:

10. Support Costs - 2007: 503,804 / 2008: 625,804

Support costs have increased by almost 122,000. Apparently, they have been allocated based on the ratio of income per Activity: 62% to Membership and Publications and 38% to Events and Conferences.

Please note this ratio. 40% of the Income is generated by Events and Conferences (Not Advertising, which I presume is under a different heading)

However, the cost of running these Events and Conferences virtually surpasses the actual income generated. Which means that they have been run at a loss. When we look at the Structure of these Support Costs we can see the main increase between 2007 and 2008 is an Item named Other Costs: **IT GOES UP BY MORE THAN 110,000**. No explanation is offered as to what these other costs are. I suspect that they may warrant a detailed break down and explanation.

I continue to drone on, probably missing the point and completely and utterly wrong:

6. Communications and Events (also Expenditure) - 2007: 970,284 / 2008: 1,173,754

There is 200,000 increase in the cost of Communications and Events between financial years. The cost of publishing the journal stays at 412,756 (not the 425,000 stated in the Financial Summary), a saving of 2,000 over 2007. Nearly 70,000 increase can be attributed to "Other Events", that jump to 114,869 from 56,757. Again, Allocation of salary costs and Allocation of support costs rose by some 145,000. Can we please have detailed accounts of what these Other salary costs? How do they tie in with the overall structure of expenditure?.

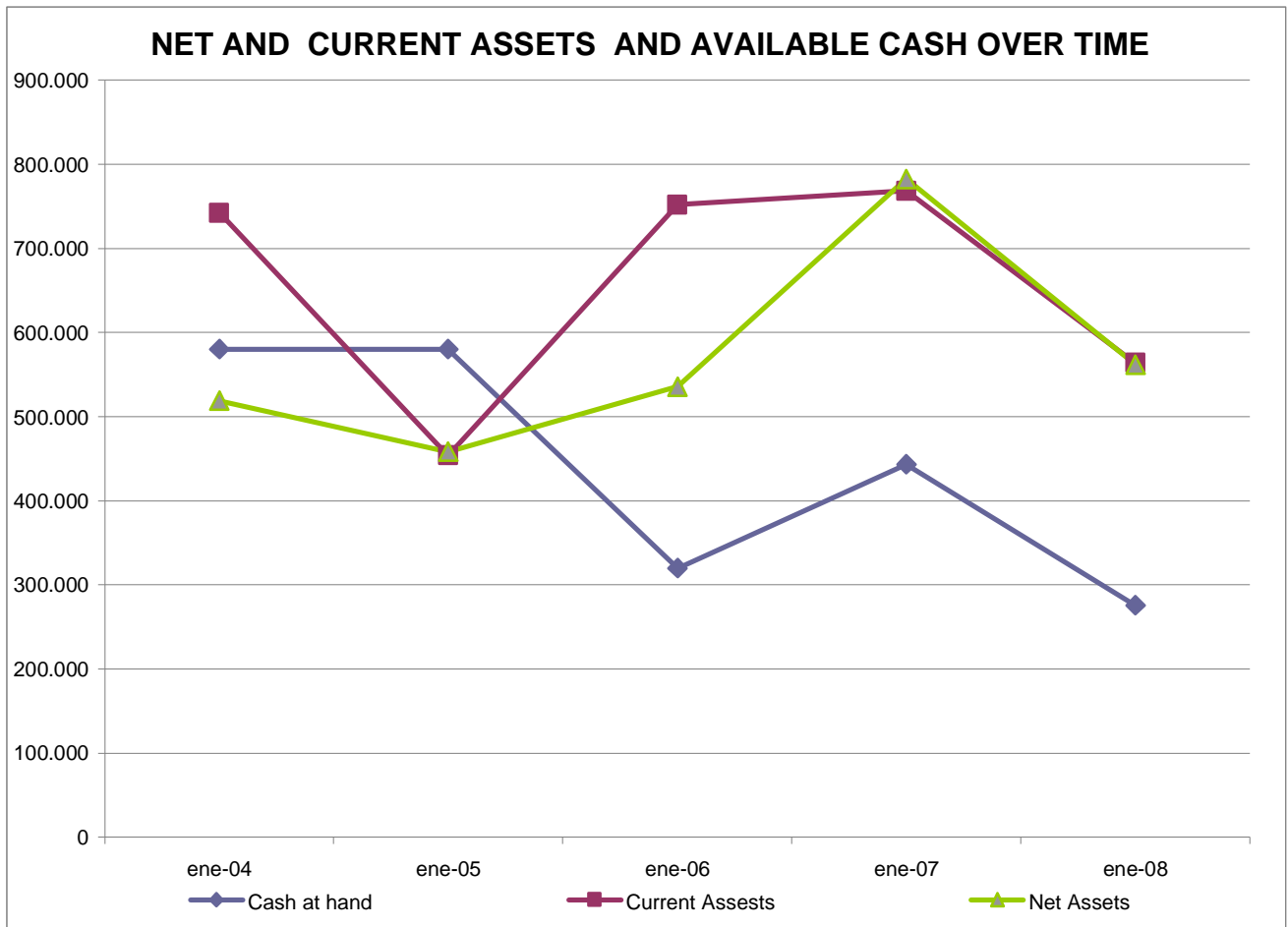
I would be indebted if you spent some time enlightening me, as I suffer from a very limited understanding of accounting practices and methods. I believe that I certainly deserve an explanation that betters the available one. You may think otherwise. Please state your view on this matter clearly.

To the best of your knowledge, could you please confirm that this exaggerated and possibly unplanned expenditure is to blame to a large extent for our current financial problems? Can you actually confirm otherwise, that this expenditure was carefully planned for and can properly justified and that it was solely based on predictions based on available information? If so, please produce relevant documentation, signed and approved by the relevant parties.

Moreover, I have gone through the last five years accounts. You will excuse any inaccuracies, as I have been working on my own, in my spare time, taking time away from other duties, as well as that I would normally enjoy my wife and children.

I have noticed a rather disturbing trend regarding Expenditure, I have one more graphic for you and this is regarding Available Cash over time in relation to Current and Net Assets. I am sure that you may be able to interpret it your special way, but it looks to me like we are being "milked" of cash and resources at the tune of 60,000 per year. Whilst our Net assets are now at 2003-04 levels and our current assets are 200,000 below that year.





After 8 million accumulated income in the same time, this is a thunderous achievement, to say the least.

Cash at Bank and in Hand goes from 319,873 in 2006, to 443,420 in 2007 to 275, 592 in 2008. The biggest depletion of Cash has not taken place in 2008, as the Financial Statement has us to believe, The accounts were not ready at that stage and that information could not be possibly ready.

I see no mention of any financial analysis in the Accounts. I simply do not believe the way this information is presented. Cash has been depleted, but how, by whom and on what?

In the light of this information, I personally feel misled by the LI as to the real nature of this crisis. I have been accused of being libellous, of making venomous attacks and of bullying members of staff by telling them that they are “having it large with my money”.

Well, it appears that that somebody has had it “large” with the LI’s money, otherwise I see no explanation for the figures aforementioned. I am sure that some more time and resources can be wasted coming up with a pretty credible explanation.

In the absence of this, I see nothing wrong with asking you to launch a full enquiry regarding our accounts and perhaps have the police around to have a closer look to whatever is happening with our money.

I have a few more questions I would like to ask you:

I believe that, given the amount and pattern of expenditure that I have identified, and the misleading nature of the Financial Summary, it may well be possible to suspect that one or several people at our Institute may have been using our funds for their own profit.

Could you please state the supply/purchase/tendering procedures for any acquisitions over the Financial year 2007-08? Please provide details of who planned and decided this expenditure, who authorised it and actually spent our money.

Can you also confirm that no past or present employee or trustee has profited, directly or indirectly from purchases and expenditure realized by the LI and that no conflict of interest has existed in any shape or form?

I am sorry I have to ask this question, but I have no choice given the situation we are in and your silence on the issue.

I will continue to bore you with further comments, I am afraid. With regards to point 2:

*"2. (a) September 2008: the audit for 2007-8 showed that the management accounts on which trustees had been relying were wrong to the extent of over 100,000."*

The Audit only mentions "*issues for the Institute's internal financial control and monitoring systems*". I can only imagine what this may mean but I feel that it is not what you would want us to believe.

In this respect, you would need to consult Mr McCapra, the person onto whom you have subcontracted the leadership, direction and strategic decision making for the entire LI. He has confided on me that, "*The extent of the errors in the management accounts was £87000.*"(...)"*£87k is two weeks' expenditure as per the 2007-8 budget, so it would have given us a bit more time and flexibility to adapt to changed circumstances, but **it would have by no means been decisive**. As I say, the mis-accounting is only one part of a more complex picture which requires us to completely change the way we operate.*"

I guess that this guy is either a genius or completely incompetent but either way, you better get your story right. Don't you think? I guess that you are too busy attending the Privy Council to care for or notice such an unimportant detail. Please confirm what the Privy Council is ? Is that a posh bar or something?

I would also want you to supply full details of the so called "miscounting". What was miscounted, when and by whom?

*2. (b) This consumed nearly all of the remainder of our cash reserves, meaning that we faced the general downturn with nothing to fall back on."*

Again, cock ups do not consume cash. People ordering expensive items of furniture, travelling to conferences first class and dining and wining do. Please confirm that this has not been the case at our Institute.

The audit does not mention any such a "mistake" on the "management accounts". It only shows that our Institute has somehow managed to blow a 200,000 hole in the LI's accounts after five years of unstoppable growth in income matched by an equally voracious expenditure, without any tangible benefits for the Membership, other than a now

virtually defunct Journal (it has always been much of a zombie anyway) and an inaccessible and fairly useless website.

After earning 8 million, we are 200,000 short of cash. I guess that this equals nearly five weeks operating expense. Nothing to worry about. In the absence of any clarification, do you expect that I carry on paying my subscription?

Can you please confirm that, in your opinion, this statement about the Accounts is a true and fair representation of the facts and not a complete misrepresentation of the same and an attempt at misleading the membership, please? Please confirm your personal views on the matter.

Again, I quote from the Financial Summary, February 2009:

*"3. (a) October 2008 – February 2009 (sic): Drastic fall in advertising revenue. 30% of our income came from advertising, mostly recruitment advertising. As the economy turned sharply down, recruitment dried up and clients stopped advertising. As a result advertising income 2008-9 will be more than 200,000 less than budgeted, and is budgeted to drop by another 200,000 in 2009-10."*

I quote from the REPORT OF THE COUNCIL for the year ended 31 March 2008:

*What? There is nothing to report!. There are several months about which we know nothing between March 2008 and October 2008. The Auditors only comment on the future is "The Auditors have made a number of recommendations on what needs to be done in order to ensure a significantly better outturn for 2008-9, and the Council will be acting on these recommendations over the coming year"*

I have not been able to obtain the recommendations, or any evidence that they have been followed. In any event, we are talking about a different financial year here. Why are we mixing two financial years Mr Williamson?

Can we not deal with the 200,000 already spent in 2007-08, before we deal with the next? What are you, the trustees and the rest of the Council scared off? Do you fear that Landscape Architects go up to the LI's stupendous headquarters and steal the precious furniture that it no doubt stores now?

The only clue as to what it may have happened is the following statement by Mr McCapra:

*"The auditor's report was presented in September last year (2008), and this indicated that there had been a discrepancy between the management accounts and the actual financial position. In October last year (2008) **I did a financial planning exercise to forecast income** to the end of the current year, and this indicated that our income was not going to match the figure expected in the budget. Even after preparing plans for restructuring on this basis, the plans had to be revised several times thereafter as e.g. our landlord announced he was going to nearly double our rent and advertising revenue dropped off much more rapidly than predicted."*

I would certainly be indebted if you could supply me with the Income forecast prepared by Mr McCapra and the basis for it

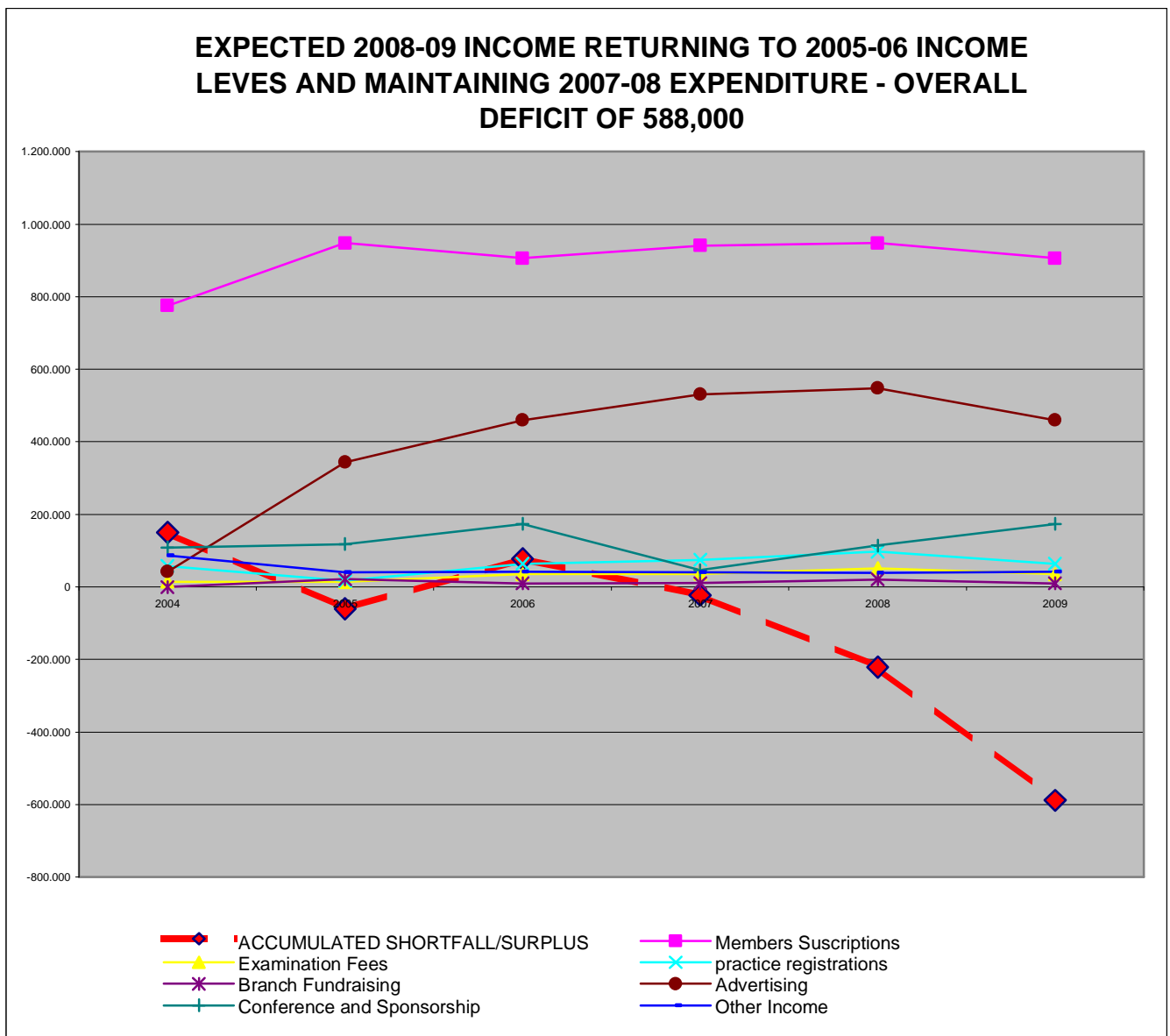
I follow with Mr McCapra's comments on the timing and reason for our troubles:

*"It is true that neither the LI Council nor my predecessor, nor indeed, to the best of my knowledge, any LI members, foretold that the economy would collapse, recruitment would*

cease almost at a stroke, suppliers would go bust and advertising would dry up almost overnight. I don't know of any business which has contingency plans to replace 30% of its income. The LI had financial reserves, which have been used up; it also has an investment property, which we are now using as collateral for a bank loan. Other than that the important thing is to do what we have done over the last five months – cut costs quickly and adapt to very changed circumstances”

It is fair to assume that “very changed circumstances” arose in late 2008. Before that, the Institute was informed by the now famous “February 2008 analysis”. This means cut expenditure and adapted financial plans for the year accordingly.

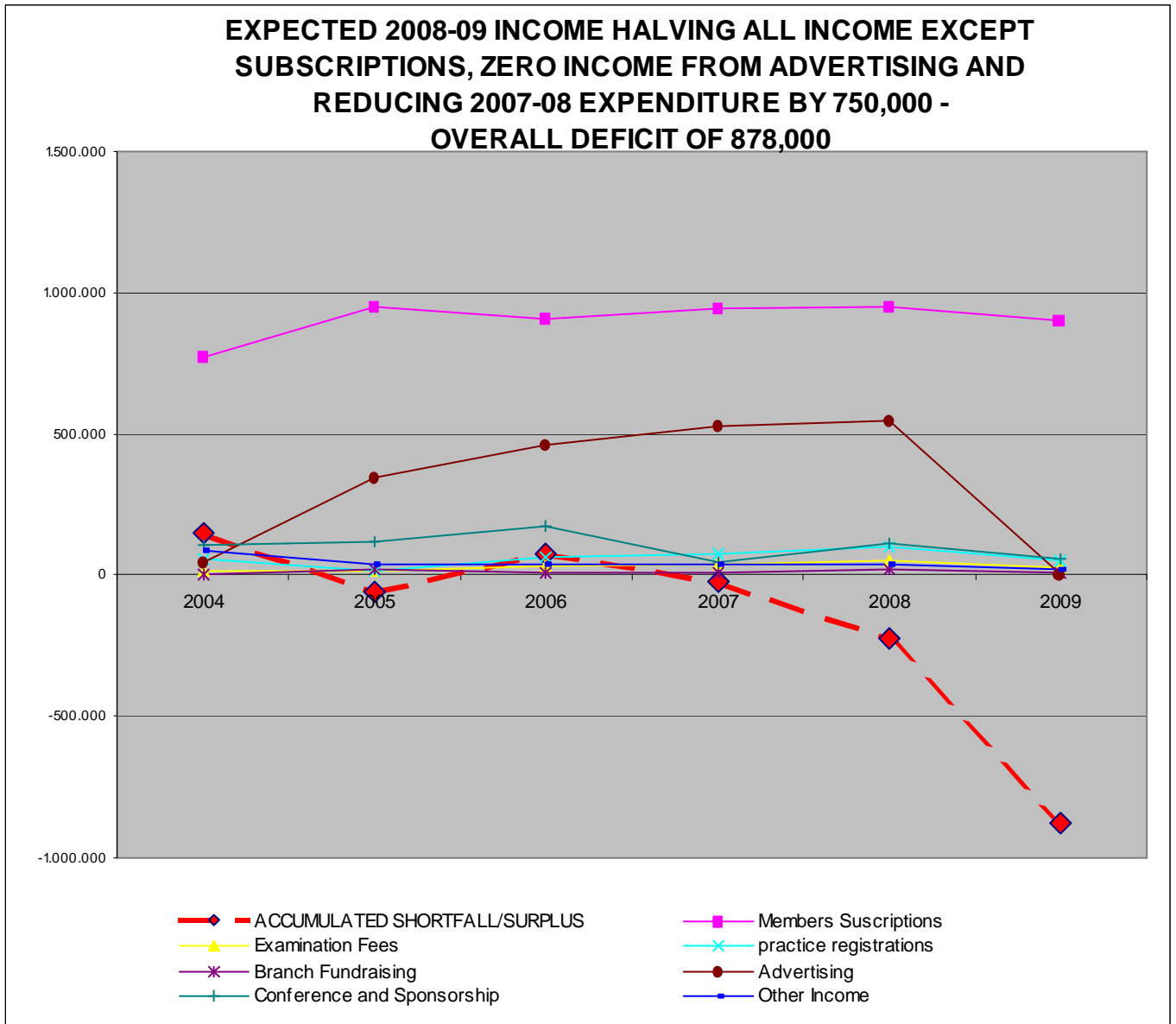
I have carried out my own prediction and modelling of the future as it may have seemed to the Council on February 2008. Please see the graphic below:



As you can see, a conservative estimation (Return to 2005-06) would have carried through a Predicted shortfall in the region of 367,000, that would have resulted in an Accumulated Trading Deficit of 588,000 for 2008-09, including the 200,000 that we do not seem to wish to highlight in the Financial Summary.

Pretty bad, but timely, as it would have allowed us to react and cut expenditure in advance. It is nowhere the 750,000 that we seem to be using as a budget cut target and definitely nowhere near the 900,000 that Mr McCapra bandied about in the EGM.

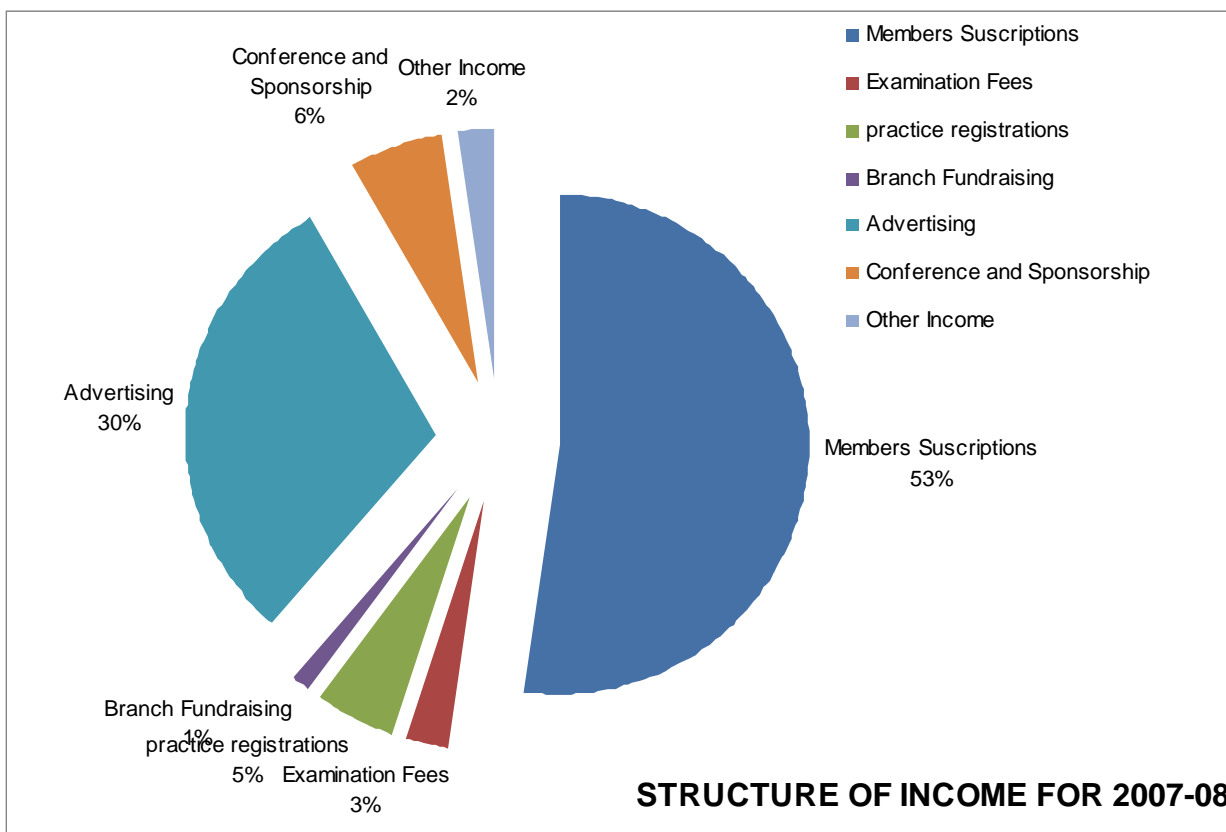
I have also modelled a worse case scenario, based on the assumption that nothing was done to prevent this disaster we are experiencing:



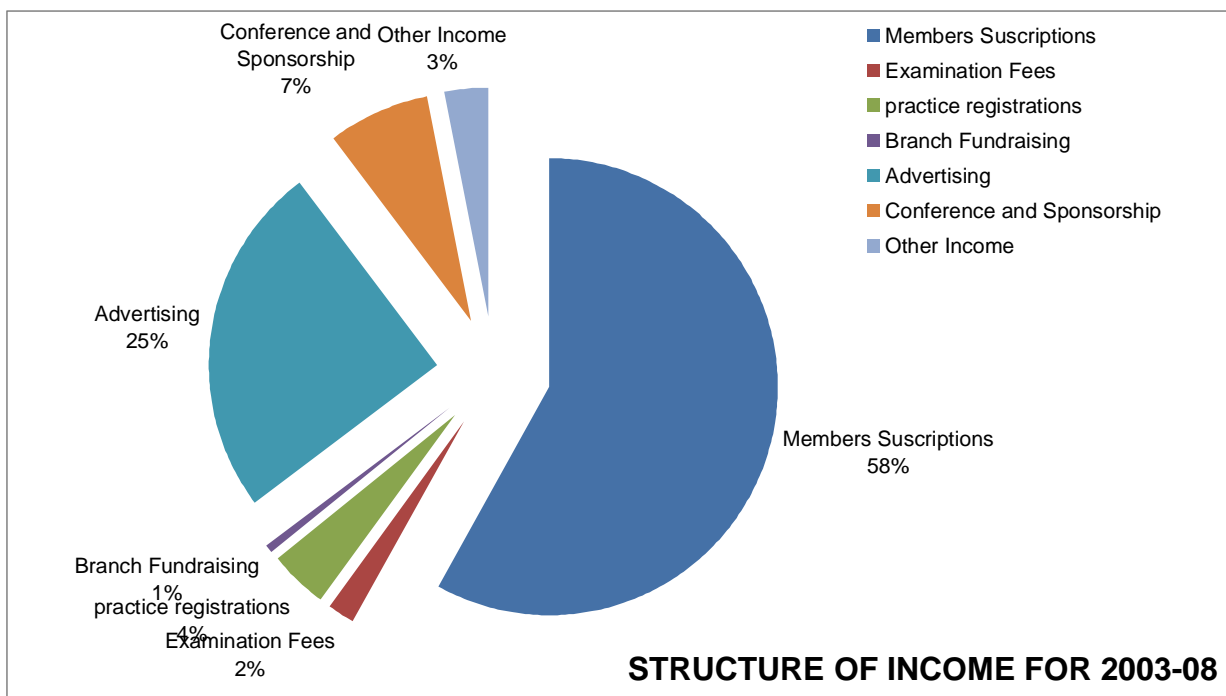
As you can see, I predict NO INCOME in the whole year for Advertising and reduce the overall income by half, bar subscriptions. Maybe I should discount mine. I believe that this scenario is worse than the one described to Members by the Council. It is by no means as bad as the situation that the Council seems to want us to believe we are in. Where has our money gone then?

I would also be indebted if you would supply me with details on levels of expenditure and income over time, on a month by month basis, for the period February 2008-October 2008, in order to ascertain what has been earned and when, and whether my prediction is more or less favourable than your worse case scenario. I would like your personal opinion on this subject too.

I have some more graphics for you and I am dying for you to prove me entirely wrong again, because I can find no explanation for what has happened to our money so far.



As you can see, the graphic shows that Advertising was indeed the source of 30% of our income. However, if you consider the last five years, it actually represents 25% of our historical income.



Again, I quote from the 2006-07 accounts:

*“Significant growth of advertising sales and other commercial income occurred during the year, underlining the need for careful business management and diversification of income as the benefits of the Institute’s activity to members and the public interest move on from being wholly financed by member subscriptions. We have taken steps to considerably clarify and strengthen the relationship between the Institute and Landscape Services Ltd, and have appointed two new directors to the Board”*

Now please read this for the 2007-08

*“practice subscriptions by more than inflation to enable investment and development of the organisation and to provide more resources within the Secretariat. Members’ subscriptions and practice subscriptions are present just over half of the income, (...). Advertising sales and other commercial income began to slow down during the year, reflecting the economic climate and underlining the need for careful business management and diversification of income. Advertising sales account for nearly 30% of the Institute’s income) this represents a significant business challenge to be addressed in 2008-9”*

We can see that one year we need to diversify and that the next we need to be careful with Advertising!. Diversifying does not mean putting all your eggs in one basket for one thing and definitely not using 60% of your income (such as my money) to throw away in spending sprees.

And it definitely does not mean relying on Gift Aid as a source of extra income. As you can probably see for yourself is not even shown in my graphics!

Again, I quote:

*“3(b) As a result advertising income 2008-9 will be more than 200,000 less than budgeted, and is budgeted to drop by another 200,000 in 2009-10.”*

Suddenly, we have acquired amazing powers of foretelling. I thought that 200,000 is the amount we over spent in 2007-08. It seems that we have actually spent also in 2008-09. What does that make? 400,000 thousand? Or is it jus the same amount spent twice? Or are we just playing games with each other? Which one is it?

Please clarify this point Mr Williamson, because I feel that we really need to understand what has happened to our Institute. I am from Barcelona, you see.

I am not going to go on and on. If you want to know my opinion and have a more detailed scrutiny of the LI accounts please check the relevant websites. If you are happy with your head in the sand, please stay there until the lion of reality bites your *genius loci*. If you can refute and disprove me, please do so. I am entitled to expressing my views, even though you probably do not believe so. I am also entitled to being wrong and being told so. Silence and censorship is just not good enough, Mr Williamson.

Suffice to say that I feel mislead and lied to and that all decisions concerning financial restructuring of the LI are nothing but pure Cultural Vandalism and Asset striping of the worse kind, particularly with regards to the Archive.

I do not approve of destroying our heritage so save some people’s inflated salaries and expenditure, and some mediocre and tattered careers. You can take this as you like.

In the process of collecting data, I have come repeatedly across three individual names. I would like to comment on them, as it may be relevant for your considerations for future course of action:

Mr Jo Watkins was the Honorary Treasurer in 2004 and 2005. Another great year. The accounts show a 60,000 trading deficit and they were 129 days late for filing with the Charity Commission. I quote:

*“However, looking to the future we should remain fully optimistic. We must maintain secure financial control but take comfort that through the extremely hard work of my predecessors and the Secretariat, we now have a transparent, sound accounting policy and strong reserves”.*

This should be food for thought, as the following years accounts were also late by 50 days.

I now quote from the Accounts 2007-2008:

*“As these accounts indicate, the institute ended the 2007-08 financial year with a significant trading deficit. This is due to a combination of factors, of which the (...) most significant are:(...) issues for the Institute’s internal financial control and monitoring systems”.*

It seems that we were too early to sign victory, perhaps. I am not sure that what relationship there may still be between Mr Watkins and our current state of affairs, but it has been brought to my attention (ie: I have an email) that shows that Mr Watkins has stated in his private communications with other members, early on in this crisis, views that closely match those contained in the “Financial Summary” that I have received.

Could you please confirm if Mr Watkins is, in fact, the originator of these misleading statements and if so, why has he issued them?

I am inclined to suggest that, should the answer be affirmative, it may be convenient for the LI to award him with the highest possible honour we can issue, thank him for his services to our Institute and allow him to exercise a successful career away from us.

With regards to our sixth CEO in twelve years, all I know is that before he landed the job at the LI, he was the head of Icon, or Institute for Conservation, a newly formed institution with half the number of employees that we used to have. I am not very sure what happened there, but their Accounts for 31 Mar 2008 show that they ended the year with a significant trading deficit, in the region of 250,000.

It seems that *“Prior to coming to Icon, Alastair had learnt his leadership skills in the workplace, mainly through personal observation.”* Apparently, he has never even shadowed a CEO. I suspect that you may need to help him with his steep learning curve if we are to come through this.

In any event, I find that he is doing the most out of a difficult situation, even though he has no idea what the Landscape Institute stands for. I suspect that he has been trying to help me with his copious communications, actually. He has given me a lot of data in a rather subtle way and his comments have put me on the right track.

I must thank him, but I hope that you may find a way to cut Mr Capra to size, let him know that WE LEAD and he may follow and SERVE US, and then get him to work for us Members, and not against.

As for the third member of this trilogy, Mr Paul Lincoln: his Policy & Communications Department really is an expensive cost centre that we may have to subsidize at the tune to 100,000 to 60,000 a year, according to my calculations. Considering what is left for his department to do and the quality of Communications we receive, I feel that it would be



right to give him the opportunity to leave rather early, even before we feel the need to call the Police and have a very close look at our accounts.

For the future, my recommendations to any incoming council members would be:

- I very much doubt that moving premises and destroying our archive is going to make a huge difference, since the LI have spent more money on chairs in 2007-08 than what we are going to save with this destructive actions. We cannot plan and act for the future upon false premises. I feel that the COuncil is mortgaging the future and reputation of the profession in order to save some tattered individual reputations.
- That serious consideration be given to a thorough investigation of expenditure during Marion Bowman's term. We need to seek legal advice and investigate to what extent it may be possible to recoup the expenditure that I find has not been properly justified.
- Have a close look at the interim period between her departure and Mr McCapra's appointment, with particular attention to Policy & Communications Department expenditure.
- Review Mr McCapra's suitability for the job and redefine his job description. He is not to lead, but to administrate and serve. If he is not capable of such a task, he must be allowed to pursue his interest in "Liberating Leadership" elsewhere.
- Cut our losses and eliminate the Policy & Communications Department entirely, starting with its head, which I presume is lot more expensive than an archivist and a lot less useful given the fact that there are no communications to speak of, right now.
- Give serious consideration to the possibility of bringing legal action against the current Trustees and expelling them from the Landscape Institute if any form of wrong doing or collusion with any wrong doing is found.
- Reform the Li entirely to make accountable to its members. Change Election procedures and stop rotation of Members of Council. Publish all expenditure and accounts online in real time. All salaries and personal expenditure to be made public. Control of expenditure in the hands of a Member of the Landscape Institute constrained by systematic procedures for control.
- Leadership entirely in the hands of landscape architects. CEO to be Administrative Director. Reinstate the Archive and Archivist and cut all loss making activities and Departments. No strategic decisions in the hands of non-landscape Architects.
- All LA's to receive compulsory training on ethical issues and corporate responsibility.

Mr Williamson, all I can say is that I hope that you prove entirely wrong and the victim of some severe delusion. If not, I hope that you seize the information available and the opportunity to provide much needed leadership in order to save our profession and our Institute from destruction.

I finally would like to apologize to Ms Alex Whittaker, whom I unfairly berated in my messages to the Talking Landscapes website.

Your sincerely,

Gabino Carballo CMLI.