



Report of the Trustees and Unaudited Financial Statements

For the Year ended 31 October 2018

**Registered Charity No: 1004009/SC041785
Company Registered No 2222953**

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Patron His Royal Highness The Prince of Wales

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Jamie Compton
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Ms R Day (Vice-Chairman)
Mr M Buffin
Mrs C Penny
Mr J Marshall
Mr D Ross
Ms E Crawforth
Ms S Nex

Charity Number 1004009/SC041785

Company Number 2222953

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Annual General Meeting 2019

All members of Plant Heritage will have the opportunity to meet members of the Board (who are Trustees of Plant Heritage) and ask questions on past performance and future plans at the 2019 Annual General Meeting which will be held at the Crowne Plaza, Felbridge, RH19 2BH, on Saturday 4th May 2019.

If you have any questions about anything contained in this report or the accompanying Financial Statements, please address these in the first instance to the Chairman, Plant Heritage, 12 Home Farm, Loseley Park, Guildford GU3 1HS, telephone 01483 447540 or email chairman@plantheritage.org.uk

We also welcome your suggestions on how the report can be improved in future years, and invite you to join us at the AGM

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President's Remarks

Where would we be in Britain without enthusiasts, eccentrics even? We are lucky that Plant Heritage Collection Holders are such a dedicated bunch who are prepared to dedicate themselves to one genus, sometimes of the more peculiar plants. These are the people who conserve our nation's garden plants for everyone to enjoy, now and in the future. We conserve our native, wild plants, rightly so, but that doesn't mean to say we can neglect our garden plants or our rich horticultural history. We're safeguarding plant material without which we would be all the poorer in terms of the future health of plants and gardens and indeed the planet. Gardeners know that knowledge is only power if you record it and pass it on: here's to the next 40 years of Plant Heritage wisdom and generosity.

A recent report by Oxford Economics has revealed the huge value of ornamental horticulture to the UK's economy. Last year households spent around £7.5 billion on garden goods: that's £1 in every £100 of household spending going on horticultural products and services. Sales of ornamental plants, with a production value of £1.35 billion are reported in the UK last year. With or without Brexit this is an industry we must support and grow; the opportunities are immense.

The report suggests that by next year, 2.16 million homes will be without a private garden, compared to 1.6 million in 1995, and that the figure will continue to rise steeply to 2.6 million by 2020. The proportion of adults in Great Britain with a garden has fallen from just over 80% in 2000 to around 77% in 2016, diminishing opportunities to pass down gardening skills from generation to generation.

It is therefore more important than ever to engage young people and adults in gardening and plant conservation and that is why our charity's aims are as relevant today as they were when the charity was founded over 40 years ago.

Alan Titchmarsh
President

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Chairman's Review

Conserving the diversity of cultivated plants is essential to all our futures. The plants grown in National Plant Collections or held by Plant Guardians contain unique combinations of genetic material which are the legacy of generations of plant collectors and breeders who have built our nation's rich and unique horticultural landscape. The work of Plant Heritage spans four decades and in the light of climate change and an increasingly urban society, which values horticulture as important to its health and well-being, the charity's work is as important now as it was in the 1970s, when the charity's founders identified that a significant part of the nation's rich horticultural heritage was at risk of disappearing.

Plant Heritage is the world's leading garden plant conservation charity. Our work is spearheaded by a network of National Collection Holders who come from all walks of life and live across the length and breadth of the British Isles. The beauty of the National Plant Collections® is that anyone who has an interest, passion or expertise in a certain group of plants, whether amateur or professional can potentially become a collection holder. In doing so they curate and cultivate their own living collection which then forms part of the largest living collection of garden plants held outside botanical institutions in the UK. Our collections can be visited and are held in private gardens; botanic and heritage gardens; zoos, nurseries and arboreta and there are even dispersed collections involving community groups and schools.

Our National Collection Holders are supported by a dedicated Central Office team including three Plant Conservation specialists who provide technical support across the British Isles. This network is strengthened by our regional network of volunteer Collection Coordinators who regularly visit Collection Holders whilst also seeking out new and potential collections. All applications are then guided through the process by the Plant Conservation Committee. Members of this committee are independent advisers, experts in taxonomy, horticulture, botany and the horticultural trade and area group representatives, all volunteers who freely give their time to ensure National Plant Collections are maintained and looked after to a consistent standard. The Threatened Plants Programme underpins our conservation work and is an ongoing research initiative which identifies plants threatened and worthy of conserving. The Plant Guardian® Scheme encourages members to actively seek out and conserve individual plants. Plant Heritage's education objective is delivered by both our regional groups and the Central Office through a diverse range of events, shows, publications, workshops and other activities. As a charity Plant Heritage is funded through membership subscriptions, donations from individuals and industry, sponsorship and donations from charitable trusts.

At an Extraordinary General Meeting of the members held on Thursday 26th July 2018, the name of the charity was formally changed from National Council for the Conservation of Plants and Gardens to Plant Heritage. New Articles of Association were adopted, extending the voting rights of members so that each member has a vote. The change disbanded Council, to be replaced by the three Panels (Plant Conservation, Resources and Skills, Membership and Supporters), set up the previous year as recommended in the Heritage Lottery Funded, "Fit for Growth" review.

2018 saw continuing change within the Board of Trustees, as Mike Buffin stood down as Chairman, Sandra Tognarelli, Brian Young and Gail Goodwin resigned as Trustees and Alec White resigned as treasurer. In April 2018, Jim Marshall and David Ross were elected to the Board and then following

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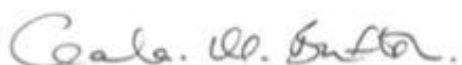
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a recruitment campaign, supported by the Nominations Committee, two further Trustees, Emma Crawforth and Sally Nex, were elected to the Board in July 2018. All Trustees agreed the code of conduct for Trustees.

During 2017/18 the focus for the Board of Trustees was on the sustainability of the finances. An assessment of the governance arrangements of Plant Heritage and the financial position at Central Office was carried out by a Board sub-group who recommended strategies to address deficits in both. These were presented to Council and the membership at the AGM in the form of a short-term plan "Fit for the Future" aimed at securing the charity's long term future. Proposed actions in this plan were considered a realistic strategy for recovery with the longer-term objective being to ensure that Central Office operates with a neutral or surplus annual cash position. The plan proposed that the Board take executive control of the finances on an interim basis and suspend all non-essential expenditure until finances are under control and cash flow is stabilised.

Building on our success at shows, in 2018 we gained a silver-gilt medal at RHS Chelsea Flower Show, having put together a stunning exhibition stand in record time, supported by members and Collection Holders. Collection Holders also gained 21 medals at this show. More success and medals followed in the Plant Heritage Zone of the Floral Marquee at RHS Hampton Court Palace Flower Show 2018. Gold medals were awarded to Julian Reed for his display of *Polypodium* and *Athyrium felix-femina* ferns and Jackie Currie for her display of *Allium*, which also won best exhibit in the Plant Heritage Zone. As well as the eight National Collection Holders exhibiting in the Plant Heritage Zone, there were 23 exhibiting across the Floral Marquee and Festival of Roses.

Our Mission is to conserve the rich diversity of garden plants in the UK and Ireland but this would not be possible without the hard work undertaken by our members and particularly the National Collection Holders who all volunteer their time and expertise to support and spread the word of our pressing work. So, I would like to record the collective thanks of the whole Board to them all.



Cecilia Bufton

Chairman

Date: 29 March 2019

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Trustees Report – Objectives and Achievements

The Board, who are the Trustees of Plant Heritage (“the Charity”), present their annual report for the year ended 31 October 2018, prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the small companies regime s419(2) Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)”

OBJECTIVES

Plant Heritage’s charitable purposes seek to

- promote the conservation of endangered or rare garden plants
- encourage and carry out research into the cultivation of rare or endangered plants and related information
- encourage the education of the public in horticultural skills, particularly with regards to cultivated plant conservation
- encourage the introduction and the propagation of rare cultivated plants not represented in the UK, within the law

The core conservation activities are

- the National Plant Collections® scheme which enables us to coordinate collections of plants, ranging from cultivated and species, to historical, heritage and scientific.
- the Threatened Plants Programme, our core research activity, which identifies cultivars grown in the British Isles that have become rare and are worthy of being conserved
- the Plant Guardian® scheme, a register of holders of rare and unusual plants
- the Plant Exchange scheme where plants are exchanged by members

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ACHIEVEMENTS

Our Conservation Work

Our aim is to conserve garden plants. We are a nation of gardeners, so it's not surprising that after centuries of creating gardens, the UK and Ireland are home to a rich diversity of cultivated plants. There are numerous charities supporting the conservation of nature and artefacts, but Plant Heritage is unique in its aim to conserve and cherish garden plants.

Why do we do it?

We believe that cultivated plants deserve to be a **conservation priority**. Each one contains a unique combination of genetic material and is testament to human effort and inventiveness. Generations of gardeners and plant lovers have used expert knowledge, skill and creativity to breed and cultivate our garden flora.

Unfortunately, now more than ever, the diversity of garden plants is under threat. Climate change, the advance of new pests and diseases, a diminishing nursery trade, lack of awareness in the general population and economic constraints all conspire to reduce diversity.

If plants are lost, we also lose their place in our culture. *Buxus* (Box) has been used in garden design since Roman times but is now under threat from both pests and disease. We awarded National Collection status to Ashley Brunning and Andrew Napier of Langley Horticulture Ltd in 2018 for their collection of box species and cultivars. Maybe one day a resistant variety will be identified from this collection.

How do we do it?

National Plant Collections®

The Plant Heritage solution is to ensure that groups of plants are looked after in National Plant Collections. Each one is curated by a passionate enthusiast or professional expert. We support these collectors, helping them to tend, monitor and share their collection, guaranteeing the preservation of our garden flora. Members of our regional groups all over the country work together propagating plants and running plant exchanges and sales for funding. The groups also provide collection coordinators to advise the collectors and assess the collections.

The National Plant Collections scheme is overseen by the Plant Conservation Committee, a sub-committee of the Board, whose members are independent advisers, experts in taxonomy, horticulture, botany and the horticultural trade and area group volunteers. The committee rigorously assesses new applications for scope and coverage.

30 new National Plant Collections were accredited in 2017/18 and as at 31st October 2018 there were 636, of which 279 were Horticultural, 297 Reference and 60 Historic collections, with 20 having been awarded Scientific status.

Last year Roger Parsons' collection of *Lathyrus* was awarded scientific status, in recognition for his work putting together a monograph for the RHS and his plant breeding work. More unusual is the new

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National Collection of *Styracaceae* in Lancashire. Trees and shrubs in the family produce pretty white flowers and the bark of some species has been used to make medicines and perfumes. Also of note, are the two miniature orchid collections held in terrariums by Beth Otway – an interesting new approach to holding a collection.

100,000 taxa (types of plants) are now held in National Collections.

Our 392 Collection Holders are dedicated people who research, monitor, document and look after their plants; at some times of the year they put them on show for the benefit of other gardeners, too. It's rewarding but hard work and they deserve the help we can give them.

National Plant Collections® are valuable for assessing the best cultivars for gardeners to enjoy and are used for scientific research, being among the best sources of live plants and genetic material available for investigating a group of plants.

Plant collections provide insurance, they are a living library of the genetic diversity of garden plants, but there are still some important groups of garden plants that are not represented in National Collections.

Missing genera campaign

The 'Missing Genera' campaign, launched in 2016, encourages people with a passion for plants to bring together a National Plant Collection of their own and join the Plant Heritage community in growing, sharing and saving plants. The campaign has already resulted in new National Plant Collections, including *Ginkgo* and *Achillea*, as well as potential collections of *Aeonium*, *Eryngium* and enquiries into several other missing plant groups.

Threatened Plants Programme

Because there are so many threatened plants, we have to prioritise the most important ones. Our Threatened Plants Programme helps us identify the ones at risk of disappearing. In 2018 we compiled 20 reports, identified 214 cultivars as threatened and recommended 355 conservation actions. Collection Holder Desiderata were assessed for conservation status and known growing locations, and locations for 140 were found.

We would like to thank all our staff, Collection Holders and members who have participated in our different conservation schemes for helping us to meet our aims. We would also like to thank the RHS, and many partner gardens and institutions around the country for the continuing support for Threatened Plants research in providing data.

Plant Guardians®

Our Plant Guardian scheme provides an alternative way to conserve garden plants. This helps us to keep tabs on vulnerable plants and gives everyone a chance to be actively involved in conservation. There are now 1,300 plants being nurtured by Plant Guardians which can provide a way of ensuring the most threatened plants in a withdrawn collection are tracked and sometimes can provide a back-up stock for National Collections.

We have a rare plant blog:

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Examples of stories included

Galanthus 'Aunt Agnes' – found in a churchyard and named for the aunt who had first introduced Plant Heritage member, Olive Mason, plantswoman and galanthophile, to snowdrops

Fragaria vesca var. *muricata* – known since the 1700s this little strawberry has survived through the centuries, being recognised by some of the most famous names in plant history

Chrysanthemum 'Sunshine' – passed from mother to daughter/niece through the generations, this rare Chrysanthemum was found still growing in Devon alongside a family picture from 1896 of the same flower

Plant Exchange

We believe the best way to conserve rare plants is to propagate and share them, so we hold events where plant lovers can swap young plants with each other. The Plant Exchange enables hard to find plants being cultivated and conserved by members around the country to be shared with other members. At our Plant Exchange in 2018, 1,256 plants gained another home. Of those, 210 threatened plants were highlighted by the Plant Guardian scheme as “red label plants”, rare in cultivation.

The Trustees are grateful to Lloyd Kenyon for the significant work that goes into organising the scheme.

Brickell Award

The Brickell award recognises the vital plant conservation work undertaken by Collection Holders to secure plants in cultivation, for example through the rediscovery and propagation of lost taxa, and is awarded to those considered to have demonstrated excellence in this field. The winner of the 2018 Brickell Award was Sarah Cook, for her collection of Bearded Irises bred by Sir Cedric Morris

Expanding the Conservation Programme

As a result of a successful application to the Esmée Fairbairn Trust, we have been awarded a three-year grant to employ a Conservation Manager, due to start in January 2019. The grant will be used to further our conservation work, with targets set for increasing the number and diversity of cultivated plants held in collections, improving curation standards and further expanding our network of effective Collection Coordinators

Digital Recording

It is important that we record the information gathered by National Collections Holders to create an enduring resource for the future. The use of the Persephone online recording system, which is the preferred method for recording the National Plant Collections, continued to grow with over 140 National Collections and a further 25 prospective collections recorded within it by the end of the year. The team continue to support Collection Holders importing their plant list data as well as running local, well-received, workshops.

The Board would like to record its thanks to the whole working group for the hours they continue to give towards this project. Particular thanks are also due for support with software maintenance and development by Toby Ross which continues to be made available on a voluntary basis.

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Support for Collections

We supported a number of organisational Collection Holders with letters of support to facilitate improvement or security of their collections:

Support for Collection Holders to access seed from the Millennium Seed Bank – not available to individuals, so is a benefit that we provide to National Collection Holders

Support for Jonathan Hutchinson's funding application as private individual and Collection Holder, along with RHS Rosemoor to collect *Scadoxus* in Zimbabwe. Additionally, to confirm non-commercial importance of National Collections to Harare Botanical Gardens; at request from Jonathan, enabling him to be allowed to bring plant material back to UK for research.

Last year we awarded bursaries to five Collection Holders. These were used variously to improve public access to collections, upgrade growing areas, or assist in the purchase of lab equipment for research into a collection.

Policy Work

We continued our participation in the Orchards Network in 2018, along with representatives from a wide range of interested organisations such as the National Trust, RHS, local, regional and community orchards, National Fruit Collection (NFC) and Fruit ID (DNA research to establish varieties). This network is a partnership of organisations working together for the conservation of orchards across the British Isles. Matt Ordidge (NFC Brogdale) uses the National Collections as a bench mark for recognition for orchards/collections all over UK. Some of the Scottish apple and pear National Collection Holders are working with Orchard Network, mapping all orchards in Scotland. We encourage all collection holders to us Fruit ID testing to verify apple collections. A new collection proposal from South Lakes Orchards Group has come via the Orchards Network.

Plant Heritage has participated in the UK Plant Genetic Resource group and intends to contribute plant data on collections to their annual reporting on plant genetic resources in the UK.

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Raising Public Awareness of the Need for Plant Conservation

By letting others know about what we do, we can gain their support for plant conservation so Plant Heritage is actively engaged in sharing expertise. We continue to produce our in print publications as we increase our presence on social media. This year we exhibited at six major RHS shows, gaining prestigious medals and bringing attention to the cause and continued our programme of educational workshops.

Membership and Volunteers

Based on data held on 1 November 2018

- Membership has decreased by 1.2% to 3,552 (compared to a 1.5% decrease in 2017)
- Recruitment has increased a little, for a second year running, 6.9% higher than last year
- The loss of members this year is 0.02% higher than last year
- We have increased the number of members paying by Direct Debit to 63% (59% in 16/17)
- The number of members signed up to Gift Aid has decreased to 69% (70% in 16/17)

Members are encouraged to participate in the activities of their local Group, of which there are 32 across the UK and Ireland. These Groups are run by volunteer committees who put in a tremendous amount of effort to organise interesting activities for their members and raise funds for the charity; without them we would not be able to reach out to the public so effectively and we applaud all their efforts on behalf of the charity.

For example, our volunteers:

- There were 222 events listed on our website including, 138 talks, 51 plant fairs/shows, and 30 visits / open days.
- Trained more than 160 members in plant conservation skills across eight national workshops
- Groups offered a number of propagation workshops
- Held or attended around 100 plant fairs and events to promote the work of Plant Heritage
- In our 40th anniversary year over 100 open days were held by National Collection Holders

The Board is extremely grateful to each and every volunteer for the time and resources they give so generously to the charity. Their value comes from the skills, experience and support provided by them, whether it is the direct help they give to the staff, or the Plant Collections Coordinators who play such an important role with the National Collection Holders.

Related Parties

The Charity has two affiliated groups (Isle of Man and Guernsey) that share the same objectives as Plant Heritage, who generously support our work. The Charity also has links with the Wiltshire Gardens Trust and the Irish Garden Plants Society.

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Publications

Annual Directory

The Annual Directory of National Plant Collections 2018 listed all National Plant Collections with details of the Collection Holder and information about when the Collection is open. This is issued free to members, but the information can also be accessed on our website so is freely available to the general public. We encourage members and the public to visit the National Collections to see for themselves the conservation efforts of the Collection Holders, and to see the wide range of plants that are being conserved and we thank all our National Collection Holders for opening their Collections to the public. All collections are accessible to visitors whether by appointment, through specific open days, or business open days.

The Journal

We published two issues of The Plant Heritage Journal with a renewed focus on the work of Collection Holders undertaking conservation in action and how education in the widest sense is at the heart of what we do. We are grateful for the continuing work of our Editor Clare Hogan in delivering this publication.

Collection Holder News

The Collection Holder News Blog, keeps National Collection Holders informed of news and information on legal, policy and regulatory matters. There were 34 posts during the year as well as the quarterly Collection Holder e-newsletter to signpost workshops, events and blogposts.

Shows

Plant Heritage 40th anniversary celebration at Chelsea Flower Show

Designed and built in just six weeks, the Plant Heritage display was created by garden designer and National Plant Collection Holder Jackie Currie and her colleague Lorraine Smith from Euphorbia Design, along with Plant Heritage's Shows Manager, Gill Groombridge. 'The heart of Plant Heritage' demonstrated the breadth of National Plant Collections, with show-stopping alliums from Jackie's own collection (including the unusual *Allium* 'Ostara'), historic roses from the National Trust's Mottisfont Abbey, and a range of *Lavandula* from Downderry Nursery. A centrepiece of woodland planting lay beneath a stunning *Acer palmatum* 'Koto-no-ito' (Harp Strings), representing the acers at Westonbirt Arboretum, and included *Brunnera*, *Hosta*, Ferns, *Omphalodes* and *Epimedium*. A total of twenty-five National Plant Collections were represented in the display, with plants generously donated. It was a fitting celebration of the charity's 40th anniversary, and a reminder that its work to conserve garden plants remains as vital as ever today.

National Collection Holders are passionate plantsmen and women, and their expertise and dedication was reflected by the 21 medals awarded to them at RHS Chelsea Flower Show.

Plant Heritage Zone in the Floral Marquee at Hampton Court Palace Flower Show

Plant Heritage celebrated its 40th year at Hampton Court with a special garden very kindly provided by Squires Garden Centres featuring historic roses from David Austin, *Lavandula* from Downderry Nurseries, and *Tulbaghia* from Hoylands Nurseries. Water Willows provided Plant Heritage with a woven willow number 40 which travelled the country.

National Collection Holders scooped up a number of medals in the Plant Heritage Zone of the Floral Marquee at RHS Hampton Court Palace Flower Show 2018, with gold medals awarded to Julian Reed

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for his display of *Polypodium* and *Athyrium felix-femina* ferns, and to Jackie Currie for her display of *Allium*, which also won best exhibit in the Plant Heritage Zone. Barry Clarke showcased his four National Collections (*Lobelia* spp., *Roscoea*, *Rubus* spp., *Asclepias* & *Gomphocarpus*), Jonathan Hogarth his *Hosta* (miniature and small), Gary Firth his *Myrtaceae* (Tribe *Myrteae*) Collection, Dibleys nurseries showed their *Saintpaulia* and *Petrocosmea* Collections and Hilliers provided a garden display of plants raised by Hilliers. Philip Oostenbrink also provided a display of his *Hakonechloa*.

In addition, we had a display highlighting 10 genera with no National Collections, and this was a talking point resulting in enquiries and applications for Collections.

As well as the eight National Collection Holders exhibiting in the Plant Heritage Zone, another 23 exhibited across the Floral Marquee and Festival of Roses.

RHS Chatsworth Flower Show

For the second year we took a stand at the RHS Chatsworth Flower Show. With the support of a number of volunteers from the local Groups, including 12 Collection Holders representing 17 National Plant Collections we staged a specimen plant display focusing on regional National Collections, Plant Guardians and 'missing' genera with no national collection. The stand won a Silver-Gilt medal.

We thank the Royal Horticultural Society for their continued support in allowing us to have a presence at RHS Shows.

Regional Shows

A number of regional groups put on a display at the major regional flower shows run by the RHS as well as major events such as RHS London Shows, RHS Malvern Spring and Autumn Shows, Gardeners' World Live, Gardening Scotland, Harrogate Flower Shows, Shrewsbury Flower Show, RHS Tatton, to name but a few. Most Groups also held Plant Fairs which not only raise funds for the charity but further our conservation objectives by providing the opportunity for the public to buy from specialist nurseries. The events also helped to raise awareness amongst the public of the existence of Plant Heritage and the conservation work carried out by Collection Holders and members.

We continue to inform the public of our work primarily through these exhibits and thank the volunteers for their hard work in organising these events.

Education and Community Engagement

Eight workshops were facilitated by our staff covering taxonomy, shows, botanical art, library research, social media, plant health, growing media as well as two workshops on Persephone plant records database led by the volunteers of the Persephone administration team. These were attended by 116 Collections Holders and Coordinators to increase their plant conservation knowledge. In addition, local Groups organised propagation days for members to enable them to grow plants to conserve or to be sold to raise funds for the charity.

Our aim to offer a wider range of geographical locations was achieved, with venues including Edinburgh, Sheffield, Worcestershire, Northumberland as well as Surrey.

Future plans include holding a botanical art workshop, library research, taxonomy workshop, photography workshops and more Persephone training in 2019. We continue to promote the need for cultivated plant conservation with partner organisations and horticulture colleges and courses.

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Talks are offered by local groups on a wide variety of horticultural subjects and these are free to members and are open to visitors who pay a small charge.

Electronic media

Our website www.plantheritage.org.uk continues to be the main way we provide online information about the National Plant Collections around the country, how to apply for a Collection or register a Plant Guardian, and also information about our 33 regional groups and their activities.

Plant Heritage's national social media presence is threefold with:

| | | |
|----------|---|-----------------------------------|
| Facebook | www.facebook.com/OurPlantHeritage | 2,855 likes (2,601 in 2017) |
| Blog | http://plantheritage.wordpress.com | 15,500 views (12,500 in 2017) |
| Twitter | https://twitter.com/Plantheritage | 13,100 followers (12,300 in 2017) |

The Plant Heritage e-newsletters and blogs keep members and others informed of news and events and encourage the public to visit National Collections and get involved in conservation. Meanwhile both Twitter and Facebook continue to be used to engage the general public and horticulturalists through promoting an understanding of the diversity of garden plants and the need for conserving them.

Press coverage

Coverage of Plant Heritage's activities was included in The English Garden, The Plantsman, The Garden, Gardens Illustrated, Garden News and The Horticulturist. Press releases are issued about all new Collections and other projects, and we have good visibility in the mainstream gardening publications. A number of Collection Holders have featured on Gardeners' World and have been interviewed on local radio. We were pleased to note that the press are beginning to link Plant Heritage with 'National Collections', though changing this perception is still a work in progress.

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Treasurer's Financial Review

The financial outcome for the year in the undertaking of charitable objectives saw overall income achieved of £376,378 (£381,239 in 2017) and expenditure of £443,187 (£400,296 in 2017).

Incoming resources

Donations and Legacies at £66,221, as shown in detail in note 3 to the Accounts, were 23% lower than in 2017 (£86,096). Income from charitable activities (Membership, Shows, Educational Meetings and Events) was £279,325 compared with £276,434 in 2017, an increase of 1%.

Resources expended

Plant Heritage spent a total of £443,187 (2017 £400,296) on Charitable Activities, Fundraising and Governance in 2018. This represents a 10% increase in resources expended. The costs of generating funds was £50,635 (£37,071 2017).

Restructuring Costs

Due to the negative movement on funds reported in this year's accounts the Trustees took action using the framework of panels created by the H.L.F. funded Fit for Growth Project. This resulted in a considerable restructuring of Central Office allowing the Charity to address its financial problems and produced a sustainable budget which will be evidenced in the 2018-19 accounts.

Reserves policy

The Board of Trustees in March 2018 suspended the reserves policy; the Trustees have now reinstated the reserves policy to ensure that sufficient funds are held by the Charity to ensure that the Charity's aims and objectives are protected well into the future. The Charity will hold six months running costs in its reserves at all times.

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Fundraising Activities

Donations and Sponsorships

Plant Heritage is indebted to its supporters, sponsors and advertisers – we thank them all for their generous support and in particular:

| | | |
|--------------------------|-------------------------------|---------------------|
| <i>Burgon & Ball</i> | <i>Griffin Glasshouses</i> | <i>Water Willow</i> |
| <i>Burpee Europe Ltd</i> | <i>Johnsons Seeds</i> | |
| <i>Floral Tours</i> | <i>Melcourt</i> | |
| <i>Globus</i> | <i>Squires Garden Centres</i> | |

Plant Heritage gratefully acknowledges grants and donations from the following trusts and foundations, which help to support our core conservation work as well as the Threatened Plants Programme, Collection Holder and Membership Workshops, the Plant Guardians scheme and our National Collection Holders' Conference. We are also delighted to welcome the support of six charitable trusts and foundations for the first time.

| | |
|---|---|
| <i>The Alfred Williams Charitable Trust</i> | <i>The Misses Barrie Charitable Trust</i> |
| <i>The Banister Charitable Trust</i> | <i>The Mitchell Trust</i> |
| <i>The Cruach Trust</i> | <i>PF Charitable Trust</i> |
| <i>Goulburn Charitable Trust</i> | <i>RHS Coke Trust</i> |
| <i>The Hamamelis Charitable Trust</i> | <i>The Topinambour Trust</i> |
| <i>The Hawthorne Charitable Trust</i> | <i>The Seven Pillars of Wisdom Trust</i> |
| <i>The Hugh Fraser Foundation</i> | <i>The Whitaker Charitable Trust</i> |
| <i>Sir Jeremiah Colman Gift Trust</i> | <i>The William Dean Trust</i> |

The charity recognises the commitment and hard work put in by the members of the Area Groups who fundraise throughout the year and generously pass these contributions on to support the core work of the charity – a total of £69,583 (£46,244 in 2017). Plant Heritage is also grateful to its affiliated Groups in Guernsey and Manx, and the Wiltshire Gardens Trust who provide financial support.

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Structure, Governance and Management

Plant Heritage is a company limited by guarantee and is governed by its Memorandum and Articles of Association, adopted on 2 February 1988, amended in April 2004, April 2010 and July 2018

Directors and Trustees

The Board of Trustees are responsible for the overall governance of the Charity. The Trustees are also the Directors of the Limited Company. Trustees are appointed by the membership at the Annual General Meeting (AGM). At each AGM, one-third of the directors must retire from office. The directors to retire by rotation must be those who have been longest in office since their last appointment. A director must retire after serving a total of eight years, consecutive or otherwise.

The following served during the year 2017-2018:

| | |
|------------------------|--|
| Ms Cecilia Bufton | Chairman (Ex Officio, appointed 5 th October 2017) |
| Ms Rosemary Day | Vice-Chairman (Ex-Officio, appointed 5 th October 2017) |
| Mr Mike Thomas Buffin | Appointed 28 th December 2012 |
| Mrs Sandra Tognarelli | Resigned 17 th April 2018 |
| Mr Brian Young | Resigned 21 st May 2018 |
| Ms Gail Goodwin | Resigned 5 th April 2018 |
| Mr Alec White | Resigned 15 th July 2018 |
| Mrs Catherine Penny | Appointed 5 October 2017 |
| Mr James Muir Marshall | Appointed 18 April 2018 |
| Mr David Ross | Appointed 18 April 2018 |
| Mrs Emma Crawforth | Appointed 26 th July 2018 |
| Mrs Sally Nex | Appointed 26 th July 2018 |

The Board met formally on four occasions to discuss the management of the charity.

Governance changes

Changes to the Articles of Association, agreed at an Extraordinary General Meeting on the 26th July 2018, disbanded Council. The Board proposed that in order to make communication more effective and to improve democracy, Council will be replaced by one member one vote, meaning that every single member of the charity can have a say. Each Member will be able to vote by proxy or in person so it will be easier for all to get directly involved. The three Panels, Membership & Supporters (MSP), Resources & Skills (RSP) and Plant Conservation (PCP), are now fulfilling the role of advising the Board of Trustees.

Trustee Liaison for Groups

To improve communication with Groups each has been allocated a Trustee who will endeavour to attend local meetings and where possible support local activities as well as ensure that any local issues are raised at Board meetings or Panel meetings.

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Panels, Committees and Working Groups

Resources & Skills Panel (RSP)

Meetings every two months

Responsible for finance, fundraising and governance matters

- Helen Moorcraft (Chair)
- David Ford
- David Ross
- Anthony Pigott
- Cecilia Bufton

Plant Conservation Panel (PCP)

Meetings four times a year

Development of Conservation Strategy and delivery of associated programmes and activities, excluding accreditation of the national Plant Collections

- Catherine Penny (Chair)
- Jim Marshall
- Simon Toomer
- Tim Upson
- Anne Tweddle
- Ian Hunt
- Rosie Yeomans
- Catrina Fenton
- Emma Robertson
- Chris Clennett

Membership & Supporters Panel (MSP)

Meetings two-three times a year

Development of membership strategies and delivery of advice, support and guidance to Groups

- Rosemary Day
- Emma Crawforth
- Penny Ross
- Rosemary Mitchell
- Rosemary Buisseret
- Maddy Ward
- Linda Eggins
- Clare Hogan
- Tony Davies
- Charlotte Davey

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Plant Conservation Committee (PCC)

Meetings four times a year

Accreditation of National Plant Collections

- Tim Upson (Chair)
- Jonathan Webster (Vice-Chairman)
- Simon Toomer
- James Armitage
- Kevin Hobbs
- Chris Clennett
- Ross Kerby
- Rosie Yeomans
- Gary Firth
- Matthew Biggs

Persephone Working Group (PWG)

Meetings up to four times a year

- Doug Smith (Chair)
- David Ross
- Penny Ross
- Barry Clarke
- Gary Firth
- Cecilia Bufton
- Sam Southgate (co-opted)

Nominations Committee

ad hoc

Recruitment and selection of Trustees

- Rosemary Day (Chair)
- Jim Marshall
- Margaret Headen

Information & Technology Working Group (ITWG)

Meetings four times a year

Development and delivery of Information management and technology projects

- David Ross
- Doug Smith
- Cecilia Bufton

Staffing

The CEO Sarah Quarterman left in May 2018 after four years in post. After Board review central office was restructured reducing the headcount down to 4.4 full time posts. The Board of Trustees wish to thank all the members of staff for their expertise, loyalty, resourcefulness and commitment during this challenging year.

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Business Plan 2018 – 2021

Major areas of focus

CONSERVATION - PCP & PCC

1. Increase the number and diversity of cultivated plants held
2. Improved curation standards that are consistent and comprehensive
3. To complete the coverage of Collection Coordinators
4. Influence and guide future work in the field of conservation of cultivated plants

MEMBERSHIP & SUPPORTERS - MSP

5. Grow the membership of Plant Heritage
6. Develop programmes to raise funds from Supporters
7. Improve and expand internal communication channels

FINANCE & FUNDRAISING - RSP

8. Oversee financial management
9. Develop a fundraising strategy to ensure Plant Heritage has sufficient income to achieve its charitable aims

GOVERNANCE DATA & PROCESSES

10. Review activities of panels, committees & working groups. Assess performance of member voting. Evaluate Central Office staffing against targets and objectives - **BOARD**
11. Update Plant Heritage systems, processes and data management – **ITWG & PWG**

EXTERNAL COMMUNICATIONS – BOARD (via external agency)

12. Define objectives for external communication and select appropriate partner for effective delivery

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing these financial statements, the Trustees have in their opinion:

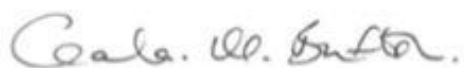
- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- ensured that the applicable accounting standards have been followed; and
- prepared the financial statements on the going concern basis.

The Trustees have been responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity and which have enabled them to ensure that the financial statements comply with the Companies Act 2006. They have also been responsible for the safeguarding of the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Independent Examiner

So far as the Trustees are aware, there is no relevant information of which the Charity's Independent Examiner has not been informed.

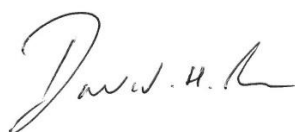
Approved by the Board of Trustees on 29th March 2019 and signed on their behalf by:



Trustee and Chairman
Mrs Cecilia Bufton



Trustee and Joint-Treasurer (acting)
Mr D Ford



Trustee and Joint-Treasurer (acting)
Mr D Ross

PLANT HERITAGE

Annual Report and Financial Statements for the year ended 31 October 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLANT HERITAGE

I report to the trustees on my examination of the financial statements of Plant Heritage (the charity) for the year ended 31 October 2018.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

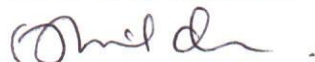
Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Frances Wilde FCCA DChA



Date: 30 March 2019

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey, GU24 9SF

PLANT HERITAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2018

| | Notes | Unrestricted funds general £ | Unrestricted funds designated £ | Restricted funds £ | Total 2018 £ | Total 2017 £ |
|--|-------|------------------------------------|---------------------------------------|-----------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 3 | 28,988 | 5,889 | 31,344 | 66,221 | 86,096 |
| Charitable activities | 4 | 171,302 | 108,023 | - | 279,325 | 276,434 |
| Advertising, publications, sponsorship and trading | 5 | 15,610 | 14,175 | - | 29,785 | 16,295 |
| Investments | 6 | 906 | 141 | - | 1,047 | 2,414 |
| Total income | | 216,806 | 128,228 | 31,344 | 376,378 | 381,239 |
| Expenditure on: | | | | | | |
| <u>Raising funds</u> | | | | | | |
| Costs of generating donations and legacies | 7 | 44,246 | - | 29 | 44,275 | 35,265 |
| Trading costs | 7 | 6,360 | - | - | 6,360 | 1,806 |
| | | 50,606 | - | 29 | 50,635 | 37,071 |
| <u>Charitable activities</u> | | | | | | |
| Membership and Shows | 8 | 87,107 | - | - | 87,107 | 52,149 |
| Educational Activities | 8 | 28,835 | 87,844 | 3,009 | 119,688 | 118,664 |
| Plant Conservation | 8 | 96,372 | 10,814 | 15,969 | 123,155 | 155,638 |
| Fit for Growth | 8 | 117 | - | 30,552 | 30,669 | 36,774 |
| Communications | 8 | 31,933 | - | - | 31,933 | - |
| Total charitable expenditure | | 244,364 | 98,658 | 49,530 | 392,552 | 363,225 |
| Total resources expended | | 294,970 | 98,658 | 49,559 | 443,187 | 400,296 |
| Net outgoing resources before transfers | | (78,164) | 29,570 | (18,215) | (66,809) | (19,057) |
| Gross transfers between funds | | 58,207 | (61,242) | 3,035 | - | - |
| Net expenditure for the year/ Net movement in funds | | (19,957) | (31,672) | (15,180) | (66,809) | (19,057) |
| Fund balances at 1 November 2017 | | 104,474 | 287,293 | 20,166 | 411,933 | 430,990 |
| Fund balances at 31 October 2018 | | 84,517 | 255,621 | 4,986 | 345,124 | 411,933 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PLANT HERITAGE

BALANCE SHEET

AS AT 31 OCTOBER 2018

| | Notes | 2018 £ | £ | 2017 £ | £ |
|--|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Intangible assets | 13 | | 8,000 | | - |
| Current assets | | | | | |
| Debtors | 15 | 10,816 | | 6,323 | |
| Cash at bank and in hand | | 352,573 | | 436,083 | |
| | | <u>363,389</u> | | <u>442,406</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(17,495)</u> | | <u>(23,506)</u> | |
| Net current assets | | | 345,894 | | 418,900 |
| Total assets less current liabilities | | | 353,894 | | 418,900 |
| Creditors: amounts falling due after more than one year | | | | | |
| Deferred income | 17 | <u>8,770</u> | (8,770) | <u>6,967</u> | (6,967) |
| Net assets | | | <u>345,124</u> | | <u>411,933</u> |
| Income funds | | | | | |
| Restricted funds | 19 | | 4,986 | | 20,166 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 20 | 255,621 | | 311,962 | |
| General unrestricted funds | | <u>84,517</u> | | <u>79,805</u> | |
| | | | 340,138 | | 391,767 |
| | | | <u>345,124</u> | | <u>411,933</u> |

PLANT HERITAGE

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2018

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

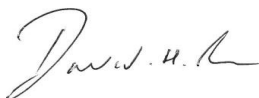
The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29th March 2019.



.....
Mrs C Bufton (Chair from 18/04/2018)
Trustee



.....
Mr D Ross
Trustee



.....
Mr D Ford
Trustee

Company Registration No. 2222953

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2018

1 Accounting policies

Charity information

Plant Heritage is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Home Farm, Loseley Park, Guildford, Surrey, GU3 1HS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

A liability is recognised when either a constructive or legal obligation is identified. Central costs are apportioned between costs of generating funds and charitable activities on the basis of the specific activities of members of staff. Irrecoverable VAT is allocated to the same expenditure heading as the cost to which it relates. Basic financial liabilities are recognised at transaction cost.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the cost or value of the asset can be measured reliably.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

3 Donations and legacies

| | Unrestricted funds general | Unrestricted funds designated | Restricted funds | Total 2018 | Total 2017 |
|---|-------------------------------|----------------------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Donations and gifts | 28,988 | 5,889 | 31,344 | 66,221 | 86,096 |
| For the year ended 31 October 2017 | 24,472 | 3,055 | 58,569 | | 86,096 |

4 Charitable activities

| | Membership and Shows | Educational Meetings and Events held by Area Groups | Total 2018 | Total 2017 |
|---|-------------------------|--|---------------|---------------|
| | £ | £ | £ | £ |
| Sales within charitable activities | 169,794 | 109,531 | 279,325 | 276,434 |
| Analysis by fund | | | | |
| Unrestricted funds - general | 169,794 | 1,508 | 171,302 | |
| Unrestricted funds - designated | - | 108,023 | 108,023 | |
| | 169,794 | 109,531 | 279,325 | |
| For the year ended 31 October 2017 | | | | |
| Unrestricted funds - general | 150,144 | - | | 150,144 |
| Unrestricted funds - designated | - | 126,290 | | 126,290 |
| | 150,144 | 126,290 | | 276,434 |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

5 Advertising, publications, sponsorship and trading

| | Unrestricted funds general £ | Unrestricted funds designated £ | Total 2018 £ | Total 2017 £ |
|---|---------------------------------------|--|--------------------|--------------------|
| Advertising, publications, sponsorship and trading income | 15,610 | - | 15,610 | 16,295 |
| Fundraising events | - | 14,175 | 14,175 | - |
| | <u>15,610</u> | <u>14,175</u> | <u>29,785</u> | <u>16,295</u> |
| Advertising, publications, sponsorship and trading | 15,610 | 14,175 | 29,785 | 16,295 |
| | <u>15,610</u> | <u>14,175</u> | <u>29,785</u> | <u>16,295</u> |
| For the year ended 31 October 2017 | 16,295 | - | 16,295 | 16,295 |
| | <u>16,295</u> | <u>-</u> | <u>16,295</u> | <u>16,295</u> |

6 Investments

| | Unrestricted funds general £ | Unrestricted funds designated £ | Total 2018 £ | Total 2017 £ |
|---|---------------------------------------|--|--------------------|--------------------|
| Interest receivable | 906 | 141 | 1,047 | 2,414 |
| | <u>906</u> | <u>141</u> | <u>1,047</u> | <u>2,414</u> |
| For the year ended 31 October 2017 | 2,330 | 84 | 2,414 | 2,414 |
| | <u>2,330</u> | <u>84</u> | <u>2,414</u> | <u>2,414</u> |

7 Raising funds

| | Unrestricted funds general £ | Restricted funds £ | Total 2018 £ | Total 2017 £ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| <u>Costs of generating donations and legacies</u> | | | | |
| Staging fundraising events | 180 | 29 | 209 | 8,904 |
| Staff costs | 30,401 | - | 30,401 | 26,361 |
| Support costs | 13,665 | - | 13,665 | - |
| | <u>44,246</u> | <u>29</u> | <u>44,275</u> | <u>35,265</u> |
| Costs of generating donations and legacies | 44,246 | 29 | 44,275 | 35,265 |
| | <u>44,246</u> | <u>29</u> | <u>44,275</u> | <u>35,265</u> |
| <u>Trading costs</u> | | | | |
| Other trading activities | 436 | - | 436 | 1,806 |
| Support costs | 5,924 | - | 5,924 | - |
| | <u>6,360</u> | <u>-</u> | <u>6,360</u> | <u>1,806</u> |
| Trading costs | 6,360 | - | 6,360 | 1,806 |
| | <u>6,360</u> | <u>-</u> | <u>6,360</u> | <u>1,806</u> |
| | <u>50,606</u> | <u>29</u> | <u>50,635</u> | <u>37,071</u> |
| | <u>50,606</u> | <u>29</u> | <u>50,635</u> | <u>37,071</u> |

For the year ended 31 October 2017

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

| | | | | |
|----------|--|-------------------|-------------------|--------------------|
| 7 | Raising funds | | | (Continued) |
| | Costs of generating donations and legacies | 35,265 | - | 35,265 |
| | Trading costs | 1,806 | - | 1,806 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | | 37,071 | - | 37,071 |
| | | <u> </u> | <u> </u> | <u> </u> |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

8 Charitable activities

| | Membership and Shows £ | Educational Activities £ | Plant Conservation £ | Fit for Growth £ | Communica- tions £ | Total 2018 £ | Total 2017 £ |
|---|------------------------------|--------------------------------|----------------------------|------------------------|--------------------------|--------------------|--------------------|
| Staff costs | 39,748 | - | 65,385 | 10,701 | 19,561 | 135,395 | 154,135 |
| Other charitable expenditure | 22,616 | 119,688 | 4,058 | 2,210 | - | 148,572 | 131,601 |
| | <u>62,364</u> | <u>119,688</u> | <u>69,443</u> | <u>12,911</u> | <u>19,561</u> | <u>283,967</u> | <u>285,736</u> |
| Grant funding of activities (see note 9) | - | - | 13,445 | - | - | 13,445 | 11,501 |
| Share of support costs (see note 10) | 17,261 | - | 28,554 | 14,498 | 8,631 | 68,944 | 54,613 |
| Share of governance costs (see note 10) | 7,482 | - | 11,713 | 3,260 | 3,741 | 26,196 | 11,375 |
| | <u>87,107</u> | <u>119,688</u> | <u>123,155</u> | <u>30,669</u> | <u>31,933</u> | <u>392,552</u> | <u>363,225</u> |
| Analysis by fund | | | | | | | |
| Unrestricted funds - general | 87,107 | 28,835 | 96,372 | 117 | 31,933 | 244,364 | |
| Unrestricted funds - designated | - | 87,844 | 10,814 | - | - | 98,658 | |
| Restricted funds | - | 3,009 | 15,969 | 30,552 | - | 49,530 | |
| | <u>87,107</u> | <u>119,688</u> | <u>123,155</u> | <u>30,669</u> | <u>31,933</u> | <u>392,552</u> | |
| For the year ended 31 October 2017 | | | | | | | |
| Unrestricted funds - general | 52,149 | 26,624 | 129,218 | - | - | | 207,991 |
| Unrestricted funds - designated | - | 87,414 | 12,058 | - | - | | 99,472 |
| Restricted funds | - | 4,626 | 14,362 | 36,774 | - | | 55,762 |
| | <u>52,149</u> | <u>118,664</u> | <u>155,638</u> | <u>36,774</u> | <u>-</u> | | <u>363,225</u> |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2018

8 Charitable activities

(Continued)

Management Support costs include Independent Examination and accounts preparation costs of £2,950 (2016: £2,900), together with meeting costs, ICO and Annual Return filing fees and the cost of accounting software.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

9 Grants payable

| | 2018 £ | 2017 £ |
|--------------------------------|---------------|---------------|
| Grants to individuals: | | |
| National Collection Holders | 7,773 | 5,271 |
| Grants and donations to others | 2,363 | 4,227 |
| Bursary Grants | 2,090 | 2,003 |
| Other | 1,219 | - |
| | <u>13,445</u> | <u>11,501</u> |

10 Support costs

| | Support costs £ | Governance costs £ | 2018 £ | 2017 £ | Basis of allocation |
|--|--------------------|-----------------------|----------------|---------------|---------------------|
| Staff costs | - | 4,815 | 4,815 | - | |
| Office running costs | 82,609 | - | 82,609 | 54,613 | |
| Independent Examination and Accounts Preparation | - | 3,082 | 3,082 | 3,040 | Governance |
| Other governance costs including meetings and travelling | - | 24,223 | 24,223 | 8,335 | Governance |
| | <u>82,609</u> | <u>32,120</u> | <u>114,729</u> | <u>65,988</u> | |
| Analysed between | | | | | |
| Fundraising | 13,665 | - | 13,665 | - | |
| Trading | - | 5,924 | 5,924 | - | |
| Charitable activities | 68,944 | 26,196 | 95,140 | 65,988 | |
| | <u>82,609</u> | <u>32,120</u> | <u>114,729</u> | <u>65,988</u> | |

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but four (2017: five) of them incurred £2,503 (2017: £1,434) travelling expenses of which £446 was donated back to the charity and gift aid claimed.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

12 Employees

Number of employees

The average monthly number employees during the year was:

| | 2018 Number | 2017 Number |
|--------------------|----------------|----------------|
| Fundraising | 1 | 1 |
| Plant Conservation | 3 | 4 |
| Membership | 2 | 1 |
| | <u>6</u> | <u>6</u> |

Employment costs

| | 2018 £ | 2017 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 155,609 | 162,745 |
| Social security costs | 7,490 | 10,045 |
| Other pension costs | 7,512 | 7,706 |
| | <u>170,611</u> | <u>180,496</u> |

10 (2017: 10) part time employees equate to 6 (2017: 6) full time staff. Administrative staff time has been apportioned across each heading of Fundraising, Membership and Conservation.

The salary cost of Key Management Personnel for the year ended 31 October 2018, including employer's contributions for National Insurance and pension costs was £37,884 (2017: £36,598).

There were no employees whose annual remuneration was £60,000 or more.

13 Intangible fixed assets

| | Software £ |
|--|---------------|
| Cost | |
| At 1 November 2017 | - |
| Additions - internally developed | 8,000 |
| | <u>8,000</u> |
| At 31 October 2018 | 8,000 |
| Amortisation and impairment | |
| At 1 November 2017 and 31 October 2018 | - |
| | <u>-</u> |
| Carrying amount | |
| At 31 October 2018 | 8,000 |
| | <u>8,000</u> |
| At 31 October 2017 | - |
| | <u>-</u> |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

| | | | | |
|-----------|---|--------------|-------------------|-------------------|
| 14 | Financial instruments | | 2018 | 2017 |
| | | | £ | £ |
| | Carrying amount of financial assets | | | |
| | Debt instruments measured at amortised cost | | 7,257 | 3,204 |
| | | | <u> </u> | <u> </u> |
| | Carrying amount of financial liabilities | | | |
| | Measured at amortised cost | | 6,068 | 11,345 |
| | | | <u> </u> | <u> </u> |
| 15 | Debtors | | 2018 | 2017 |
| | | | £ | £ |
| | Amounts falling due within one year: | | | |
| | Trade debtors | | 4,002 | 1,508 |
| | Other debtors | | 3,255 | 1,696 |
| | Prepayments and accrued income | | 3,559 | 3,119 |
| | | | <u> </u> | <u> </u> |
| | | | 10,816 | 6,323 |
| | | | <u> </u> | <u> </u> |
| 16 | Creditors: amounts falling due within one year | | 2018 | 2017 |
| | | Notes | £ | £ |
| | Other taxation and social security | | 2,348 | - |
| | Deferred income | 17 | 9,079 | 12,161 |
| | Trade creditors | | 2,931 | 7,538 |
| | Other creditors | | 279 | 807 |
| | Accruals | | 2,858 | 3,000 |
| | | | <u> </u> | <u> </u> |
| | | | 17,495 | 23,506 |
| | | | <u> </u> | <u> </u> |
| 17 | Deferred income | | 2018 | 2017 |
| | | | £ | £ |
| | Other deferred income | | 17,849 | 19,128 |
| | | | <u> </u> | <u> </u> |
| | Deferred income is included in the financial statements as follows: | | | |
| | | | 2018 | 2017 |
| | | | £ | £ |
| | Current liabilities | | 9,079 | 12,161 |
| | Non-current liabilities | | 8,770 | 6,967 |
| | | | <u> </u> | <u> </u> |
| | | | 17,849 | 19,128 |
| | | | <u> </u> | <u> </u> |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2018*

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,706 (2016: £8,092).

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | |
|--|----------------------------------|-----------------------|-----------------------|--------------|-------------------------------|
| | Balance at 1 November 2017 | Incoming Resources | Resources Expended | Transfers | Balance at 31 October 2018 |
| | £ | £ | £ | £ | £ |
| Heritage Lottery Transition Fund (Fit for Growth) | 17,666 | 9,880 | (30,581) | 3,035 | - |
| Ridley Family Charity (Plant Health Workshop) | 1,330 | - | (591) | - | 739 |
| Alfred Williams Charitable Trust (Plant Conservation Suffolk) | 500 | - | - | - | 500 |
| Edward and Dorothy Cadbury Trust (Midlands) | 500 | - | - | - | 500 |
| Godington Charitable Trust (Kent Group) | 170 | - | (30) | - | 140 |
| Topinambour Trust (Plant Guardians/Threatened Plant Project) | - | 4,000 | (4,000) | - | - |
| Banister Charitable Trust (Threatened Plant Project) | - | 5,000 | (5,000) | - | - |
| Mitchell Trust (Threatened Plant Project) | - | 500 | (500) | - | - |
| Whitaker Charitable Trust (Threatened Plant Project) | - | 1,000 | (1,000) | - | - |
| The Seven Pillars of Wisdom Trust (Threatened Plant Project) | - | 500 | (500) | - | - |
| Misses Barrie Charitable Trust (Threatened Plant Project) | - | 2,000 | (2,000) | - | - |
| William Dean Trust (Threatened Plant Project) | - | 500 | (500) | - | - |
| RHS Coke Trust (Workshops) | - | 2,000 | (1,146) | - | 854 |
| SGS Ayrshire for Edinburgh Conference | - | 1,195 | (1,195) | - | - |
| Donation for Edinburgh Conference | - | 20 | (20) | - | - |
| Cruach Trust (Collection Holders Conference) | - | 1,000 | (27) | - | 973 |
| Hugh Fraser Foundation (Collection Holders Conference) | - | 1,000 | - | - | 1,000 |
| Cheshire group | - | 250 | - | - | 250 |
| Herts and Bedfordshire Group | - | 30 | - | - | 30 |
| Esmee Fairbairn (Conservation Manager) | - | 2,469 | (2,469) | - | - |
| | <u>20,166</u> | <u>31,344</u> | <u>(49,559)</u> | <u>3,035</u> | <u>4,986</u> |

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

19 Restricted funds

(Continued)

Directory - annual publication of National Plant Collections, their locations, contact details and other useful information

Threatened Plants Project - assesses plants threatened in cultivation, at cultivar, not species, level.

NCH Training - workshops and education materials for National Collection Holders

Plant Guardians - records threatened plants conserved by Plant Heritage members in their own gardens

Database - Updating the National Collections database.

Fit for Growth - A one off project over two years to examine the governance, membership processes and IT support for plant conservation within Plant Heritage.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Movement in funds | | | | |
|--------------|----------------------------------|-----------------------|-----------------------|-----------------|-------------------------------|
| | Balance at 1 November 2017 | Incoming Resources | Resources Expended | Transfers | Balance at 31 October 2018 |
| | £ | £ | £ | £ | £ |
| Area Groups | 207,293 | 128,228 | (98,658) | (61,242) | 175,621 |
| Project fund | 80,000 | - | - | - | 80,000 |
| | <u>287,293</u> | <u>128,228</u> | <u>(98,658)</u> | <u>(61,242)</u> | <u>255,621</u> |

Area Groups

Area Groups carry out activities throughout the year in accordance with the charity's objectives whilst remaining sympathetic and relevant to each group as defined by its members and geographical location. The Designated Fund represents the income and expenditure from group activities and the value retained in bank accounts as at the period end.

Project Fund

The Project Fund provides for spending on specific projects planned for the short to medium term.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2018

21 Analysis of net assets between funds

| | National Office | Area Groups and Project Fund | Restricted Funds | Total |
|--|--------------------|------------------------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| Fund balances at 31 October 2018 are represented by: | | | | |
| Intangible fixed assets | 8,000 | - | - | 8,000 |
| Current assets/(liabilities) | 85,287 | 255,621 | 4,986 | 345,894 |
| Long term liabilities | (8,770) | - | - | (8,770) |
| | <u>84,517</u> | <u>255,621</u> | <u>4,986</u> | <u>345,124</u> |

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2018 £ | 2017 £ |
|----------------------------|---------------|---------------|
| Between two and five years | <u>46,750</u> | <u>63,250</u> |