



(Registered as National Council for the Conservation of Plants and Gardens)

Report of the Trustees and Unaudited Financial Statements

For the Year ended 31 October 2017

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



PLANT HERITAGE

(Registered as National Council for the Conservation of Plants & Gardens)

LEGAL AND ADMINISTRATIVE

Trustees

Mr M Buffin (Chairman)

Ms C Bufton

Ms R Day

Mrs G Goodwin

Mrs C Penny

Mrs S Tognarelli

Mr A White

Mr B Young

Secretary

Mrs S Quarterman

Charity Number

1004009/SC041785

Company Number

2222953

Independent Examiner

Frances Wilde FCCA DChA

Warner Wilde

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

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CHAIRMAN'S INTRODUCTION

Plant Heritage is the world's leading garden plant conservation charity. Our mission is to conserve the rich diversity of garden plants grown in the United Kingdom and Ireland. Our work is spearheaded by a network of National Plant 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 an 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 garden plant conservation collection held outside botanical institutions in the UK. Our collections exist and can be visited in the smallest or largest private gardens; botanic and heritage gardens; zoos and arboreta and there are even dispersed collection held by school children.

Our National Plant Collection holders are supported by a dedicated National 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 Plant Collection Coordinators who regularly visit Collection holders while also seeking out new and potential collections who are then guided through the process by the Plant Conservation Committee. This key committee is made up of volunteers from the Royal Horticultural Society and the National Trust and other closely related organisations and individuals who freely give their time to ensure National Plant Collections are maintained and looked after to a consistent standard. The Threatened Plants Project 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 and conserve them where they might not have the space or time to commit to maintaining a National Plant Collection®. Plant Heritage's education objective is delivered by both our regional groups and the National Office through a diverse range of events, 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.

2017 saw continuing change within the Board of Trustees, as Ros Burnley and Robert Rice resigned as Trustees due to other ongoing commitments, and Dr. Doug Smith, Sue Dawson retired following over six years of continuous service. Prior to these vacancies the Board, supported by the Nominations Committee, undertook an extensive recruitment process and Cecilia Bufton, Rosemary Day, Catherine Penny and Alec White (Honorary Treasurer) were elected to the Board. Alan Ratcliffe remained on the Board to facilitate the induction of the new Treasurer, Alec White. The Trustees agreed a code of conduct for all Trustees.

To meet our future challenges head-on, Plant Heritage was successful in securing a 2 year Heritage Lottery Fund Grant that enables charitable organisation to develop strategies to survive and flourish in a competitive marketplace. Using this, Plant Heritage embarked on a review of its governance, membership and information technology. Three Advisory Panels were setup and constituted to support the Board in delivering its key strategic areas of Plant Conservation, Resources and Skills and Membership and Supporters. To ensure that all areas and interests of

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the charity were represented, working groups made of up National Plant Collection Holders, general members, Group representatives, Trustees and National Office Staff worked together on these key focus areas. External consultants, appointed as part of the review, undertook an extensive membership survey to understand their views on governance and membership. During 2016, the focus for the Board of Trustees was the governance structure, membership and IT. The aim of the governance review is to create a streamlined structure that will reduce bureaucracy, raise the profile of Plant Heritage by ensuring National Office and the Trustees work more effectively supporting the delivery our 2015 – 2020 Strategy, and our charitable aims.

2016 also saw the conclusion of a review of our National Plant Collections® (Collections Review 2015) which was possible, in part, due to generous funding by The Monument Trust. The Board of Trustees agreed a year extension to the project to allow the Plant Conservation Officer and the Plant Conservation Committee more time for this extensive review to be completed.

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 Plant 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.

Mike Buffin
Chairman Plant Heritage

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TRUSTEES REPORT – year ending 31st October 2017

The Board, who are the Trustees of Plant Heritage (“the Charity”), present their annual report for the year ended 31 October 2017, 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 AND ACTIVITIES

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 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 Project which identifies which cultivars grown in the British Isles have become rare but are worthy of being conserved
- the Plant Guardians® scheme whereby members register their rare and unusual plants and the Plant Exchange scheme where plants are exchanged by members

PUBLIC BENEFITS

The Trustees have referred to the Charity Commission guidance on public benefit in setting the aims and objectives of the Charity and its future plans.

Through its mission and the work of the National Plant Collection Holders, the Charity conserves the garden plant heritage of the British Isles which ensures the on-going availability of cultivated plant variety. Among other benefits, this enables everyone to continue to have access to and

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enjoy a wide range of garden plants, protects endangered species and provides DNA material for research purposes.

Furthermore, the public benefit of cultivated plant conservation is recognised through the “Strategic Plan for Biodiversity 2011-2020”. In this plan, set by the Convention of Biological Diversity, part of the United Nations Environment Programme, Target 13 states

“By 2020, the genetic diversity of cultivated plants... including other social-economically as well as culturally valuable species is maintained, and strategies have been developed and implemented for minimising genetic erosion and safeguarding their genetic diversity.”

ACHIEVEMENTS AND PERFORMANCE

Conservation

National Plant 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. 28 new National Plant Collections were accredited in 2017 and as at 31st October 2017 there were 633, of which 288 were Horticultural, 295 Reference and 50 Historic collections, with 19 having been awarded Scientific status.

All new collections are warmly welcomed but of particular note was a collection arising from the Suffolk Group conservation project which set up a dispersed collection of Narcissus introduced by the Rev Engleheart. There were also 3 collections proposed as a result of the ‘Missing Genera’ campaign.

The final report on the 2015-2016 Collections Review was presented in December 2016 with the following recommendations:

- More coordinators are required to ensure collections are being visited and monitored effectively
- The collection holder handbook should be overhauled
- A Coordinator handbook should be produced to ensure coordinators are fully aware of their responsibilities and how they can seek advice and support
- More contact with conservation staff and collections and between collection holders is recommended to improve information exchange
- Improved IT support for monitoring and reporting on collections is needed

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The winner of the 2017 Brickell Award was Michael McImurray, for his scientific research on his collection of *Maxillaria*.

Support for Collections

We supported a number of organisational collection holders with grant applications to fund improvements:

- Highdown Gardens, the site of plants selected by Sir Frederick Stern, applying for Heritage Lottery funding for capital works and to improve plant curation
- Royal Horticultural Society – supporting an initial bid to the Heritage Lottery Fund for the Horticultural Science centre at Wisley
- Support for De Montfort University for work with Brooksby College to use DNA sequencing to confirm plant identities

We also supported 8 Collection Holders with bursary grants, funded by Brother UK.

Support for obtaining 'desiderata' plants was improved through integration of these into the Persephone plant recording system

National Collection Holder's Conference

In November 2016 we held the first Collection Holder's conference for 18 years, at the Hillside Centre at RHS Wisley. 100 Collection Holders and Coordinators attended the one-day event. Talks focussed on topics such as plant health and breeding, as well as short talks from five Collection Holders on aspects of being a collection holder, as well as a general discussion forum.

Threatened Plants Research

The Threatened Plants Project (TPP) identifies which cultivars grown in the British Isles have become rare, can still be found alive, and which are particularly worthy of being conserved. The TPP can offer assessments of rarity for National Collections at every stage, from proposal to withdrawal, and on request for any major UK or Irish garden or collection. TP research data is also used to support Plant Guardians and the Plant Exchange.

At the end of 2016 the Board initiated a review of the TPP, which was led by a working group made up of Trustees, members of the Plant Conservation Committee (PCC) and the Conservation staff team. The initial conclusion was that the research is integral to the process of accrediting collections but that more and better engagement with collection holders was needed.

In 2017 for the first time all RHS Plant Finder historic plant names since 1987, synonyms, first and last listed dates and past five years' nursery numbers were supplied as one data import. This was used to build the 'Big Data', adding current growing locations, year first grown in the UK or Ireland, breeder information and local or regional significance (including landraces) necessary to support our research.

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Also for the first time, all Collection Holder Desiderata were assessed for conservation status and known growing locations, and locations for 90 were found. Plant Guardian plants were also analysed: 222 out of 591 were threatened. Near Threatened plants, including those eligible for the Plant Guardian scheme, are now being additionally tracked and reported.

A comprehensive report on all RHS Gardens flagged nearly 5,000 threatened plants, including thousands never previously assessed, to be highlighted on the front page of their curatorial database – this information was even used in an RHS press release naming trees at risk from road widening plans. A plant list was received from Dundee Botanic Garden, compiled by a Grampian & Tayside Plant Heritage Group sponsored student. We also contributed 12 additional plant names as well as descriptions of threatened status to a new *Hedera* RHS monograph.

Supporting the process of accrediting National Collections, in 2017, 18 reports were written, identifying 432 cultivars as threatened and recommending 204 conservation actions.

We provided an article about our data collaboration for the 30th anniversary edition of the Plant Finder and would like to thank the RHS for the continuing support for Threatened Plants research in providing data – along with many partner gardens and institutions around the country.

Plant Guardian® scheme

In 2017 we successfully applied for a trademark for Plant Guardian, as the scheme launched in 2013 grew to over 100 members conserving just under 1000 plants. These represent conservation at the grass roots and are sometimes a back-up stock for National Collections. In 2017 we began to add orchids to the scheme and we began collaboration with the Hardy Plant Society to register qualifying plants from their conservation work into the scheme.

A rare plant of the month blog has highlighted some examples and led to deposition of new material to the RHS Wisley herbarium:

- *Phlox stolonifera* 'Violet Vere' detailing some of the most iconic names in English gardening associated with it
- *Lathyrus belinensis* is a yellow and orange-flowered species which may hold the key to the holy grail of the plant breeding world – a truly yellow sweet pea.
- *Dahlia* 'Little Beeswing', which has been offered in the Plant Exchange for several years by a National Collection Holder in Cambridgeshire

Policy Work

Plant Heritage was invited to join the new Orchards network, now established as an advisory body for Defra, which also has a number of collection holders involved.

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Plant Exchange

The Plant Exchange enables hard to find plants being cultivated and conserved by members around the country to be shared with other members. At the National AGM in April 2017, 1200 (2016, 1250) plants were exchanged and 19 (2016, 21) Groups participated in the scheme. Of those, 300 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.

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.

Conservation Education and Community Engagement

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 as we conserve. We are grateful for the continuing work of our Editor Clare Hogan in delivering this publication.

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.

7 workshops (5 in 2016) were facilitated by our staff covering Botanical Photography, Research, Seed collection, identification and storage and 2 on the new topic of Social Media usage, as well as 3 workshops in Persephone plant records database led by the volunteers of the Persephone administration team. These were attended by 65 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 Cumbria, Kent, Suffolk as well as London and Surrey.

Feedback forms indicate all workshop attendees report an increase in their horticultural skills, or confidence in applying knowledge learnt, by the end of the workshops.

Future plans include holding a Botanical Art workshop and a Plant Health day in 2018.

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

We continue to promote the need for cultivated plant conservation with partner organisations and horticulture colleges and courses. We attended the 6th Global congress of BGCI and presented a poster on the Plant Guardian scheme.

The usage of the Persephone Plant records system, which is the preferred method for recording the National Plant Collections when the holder does not already use another horticultural database, continued to grow with over 100 National Collections and a further 17 prospective collections recorded within it by the end of the year. The team continued to devote hundreds of hours to supporting Collection Holders uploading 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.

Raising Public Awareness of the Need for Plant Conservation

Publications

The Annual Directory of National Plant Collections 2017 listed all of the National Plant Collections with details of the Collection Holder and information of 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.

Shows

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

In 2017 the Plant Heritage had a central position within the Floral marquee at the Hampton Court Palace Flower Show and was a major showcase to the public for the National Collections. Along with displays of *Allium* spp., cvs., & hybrids (excl *cepa*, *porrum* & *sativum*), *Dianthus* (Malmaison & Perpetual Flowering carnations bred & registered in the UK pre 1970), *Crassula* spp., *Fuchsia* cvs. (intro by James Lye), *Hakonechloa macra* & cvs, *Hemerocallis* (with the RHS AGM), Hilliers (plants raised by), *Hosta* (small and miniature) with *Saxifraga* sect. *Ligulatae*: spp. & cvs., *Roscoea*, and a display by the Australasian Plant Society highlighting a further 9 National Collections : *Araliaceae*, *Banksia* (South East Australian spp.), *Correa*, *Corokia*, *Hebe stricta*, *traversii* & cvs., *Eucalyptus* spp., *Muehlenbeckia*, *Myrtaceae* (Tribe *Myrteae*) *Podocarpus* & related *Podocarpaceae*. In addition we had a display highlighting 10 genera with no National Collection, and this was a talking point resulting in enquires and applications for Collections.

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RHS Chatsworth Flower Show

We took a stand at the inaugural RHS Chatsworth Flower Show. With the support of a number of volunteers from the local Groups, including 10 Collection Holders, we staged a specimen plant display focusing on regional National Collections, Plant Guardians and 'missing' genera with no national collection, winning a Silver-Gilt medal. Interest in the display was strong with the result that 40 new members joined.

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, Southport Flower Show, RHS Tatton, to name but a few. Most Groups also held Plant Fairs which not only raise funds for the charity but were used 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.

Electronic media

Our website www.plantheritage.co.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	2601 likes (2158 in 2016)
Blog	http://plantheritage.wordpress.com	13,000 views in 2017
Twitter	https://twitter.com/Plantheritage	12,300 followers (10,800 in 2016)

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.

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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.

RESOURCING OUR WORK

Finance

The financial outcome for the year in the undertaking of charitable objectives saw overall income achieved of £381,239 (£429,469 in 2016) and expenditure of £400,296 (£416,845 in 2016).

Incoming resources

Donations and Legacies at £86,096, as shown in detail in note 3 to the Accounts, were 10% lower than in 2016 (£96,322). Income from charitable activities (Membership, Shows, Educational Meetings and Events) was £276,434 compared with £303,997 in 2016, a decrease of 9%.

Resources expended

Plant Heritage spent a total of £400,296 (2016 £416,845) on Charitable Activities, Fundraising and Governance in 2017. This represents a 6% decrease in resources expended. The costs of generating funds was £37,071 (£44,129 2016).

The breakdown of the charitable expenditure is explained in Note 8 (£363,225) – its largest component, 'Plant Conservation' relates to organisation of and support for the National Plant Collections scheme, the Threatened Plants Project and Plant Guardians and direct grants to support Collection Holders' development of their Collections.

The breakdown of Support Costs (note 10) shows an increase in office costs which relate to office accommodation costs and utilities such as internet provision and postage as well as some one-off expenditure costs as part of the Fit for Growth project funded by the Heritage Lottery grant.

Reserves policy

The Board of Trustees keeps reserves under review and Notes 18 and 19 set out the restricted and designated funds. The General Funds reserve reflects the long-term nature of much of the charity's work. It is intended to ensure delivery of the charity's objectives regardless of short to medium term reductions in income and represents an amount equivalent to at least six months' operating costs. In addition the Board have designated funds for future development work to re-develop the Collections Database and the website that displays information about Collections, because new forms of Collections such as Dispersed Collections are not supported.

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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:

Brother UK Ltd
Globus

Griffin Glasshouses
Johnsons Seeds

Floral Tours
Burpee Europe Ltd

Plant Heritage gratefully acknowledges grants from the following Trusts and Foundations, whose funds includes support for the Threatened Plants Project, Collection Holder Workshops & Website, Plant Guardians, JSTOR online research portal, and Directory publication.

Alfred Williams Charitable Foundation
Cadbury Trust
Catherine Cookson Charitable Trust
Coke Trust
D S Smith Charitable Foundation
Hawthorne Charitable Trust
HDH Wills Fund
Grey Court Trust

Hamamelis Charitable Trust
The Banister Charitable Trust
Goulburn Settlement
Sir Jeremiah Colman Gift Trust
Ridley Family Charity
Topinambour Trust
Robert Clutterbuck Trust
Stanley Smith Horticultural (UK) Trust

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 £46,244 (£39,826 in 2016). Plant Heritage is also grateful to its affiliated Groups in Guernsey and Manx, and the Wiltshire Gardens Trust who provide financial support.

Staffing

In June Frances Ball joined as finance officer and at the end of October Sophie Leguil left the charity. At 31st October 2017, 9 members of staff were employed which equated to just over 6 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.

Membership and Volunteers

Membership has decreased to 3,595 (down 1.5% compared with 2.7% reduction in 2016). Recruitment increased to 331 (320 in 2016), partly due to our presence at RHS Chatsworth for the first time; leavers decreased to 397 (427 in 2016) thanks to a focus on retention as an outcome from the Fit for Growth project.

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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:

- Put on over 200 educational talks attended by more than 7,000 people UK-wide
- Trained more than 430 members in Plant Conservation skills
- Held or attended around 100 Plant Fairs and events to promote the work of Plant Heritage

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.

450 Collection Holders collect and cultivate their plants as well as researching and recording a wealth of information about the plants that are at the core of the organisation's mission.

37 local National Collections Co-ordinators monitor and support the Collections in their area.

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 and April 2010.

The Council, Directors and Trustees

The Council is made up of representatives from each Area Group, Nominated Bodies with a national role in Horticulture and Appointed Representatives. During the year the Council met three times to review and consider the activities of the charity, including the review of our strategy.

The Council appoints, from its membership, a Board of Trustees who are responsible for the overall governance of the Charity. The Trustees are also the Directors of the Limited Company.

The Board comprises up to 12 Trustees. Trustees are elected for an initial three year term with the possibility of a second term of up to 3 years if re-elected. After two consecutive three year terms Trustees normally retire from the Board. After six years, Trustees (other than the Chairman, Vice-chairmen and Treasurer) are required to leave office.

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The following served during the year 2016-2017:

Mr M Buffin	Chairman (Ex Officio, appointed 7th November 2012)
Ms C Bufton	(Appointed Member, appointed 5 th October 2017)
Mrs R Burnley	(Appointed Member, resigned 24 th February 2017)
Ms R Day	(Appointed Member, appointed 5 th October 2017)
Mrs S Dawson	(Appointed Member, reappointed between 26 th April 2017 - 29 th September 2017)
Ms G Goodwin	(Appointed Member, appointed 21 st April 2016)
Mr K D Harper	(Appointed Member, resigned 17 th October 2017)
Mr I Hodgson	(Appointed Member, retired 29 th September 2017)
Mrs C Penny	(Council representative, appointed 5 th October 2017)
Mr A P Ratcliffe	Treasurer (Ex Officio, retired 20 th November 2017)
Mr R Rice	(Appointed Member, resigned 27 th April 2017)
Dr D Smith	(Appointed Member, retired 26 th October 2017)
Mrs S Tognarelli	(Appointed Member, appointed 23 rd April 2014)
Mr A White	Treasurer (Ex Officio, appointed 15 th June 2017)
Mr B Young	(Council representative, appointed 16 th September 2015)

The Board met formally on four occasions to discuss the management of the charity, and is grateful to all members of staff who attended these meetings when required to inform the Trustees of various aspects of the charity's work. Under the direction of the Board, the Plant Conservation Committee (PCC), chaired by Tim Upson, RHS Director of Horticulture, is charged with achieving the charity's conservation objectives.

The Board has a Risk Register which is reviewed twice a year and risks highlighted have fed into the business plan and strategic objectives. The Nominations Committee was active in recruiting 4 new Trustees with Business, Conservation and Governance experience during the year as well as a new Treasurer.

Fit For Growth Project

During the year, progress was made on the Fit For Growth project:

- Governance review - an external consultant worked with the Council appointed working group to draw up some options for change. From this work, the working group proposed 3 advisory panels should be convened covering Plant Conservation, Members and Supporters and Resources and Skills with members drawn from across the organisation. First meetings of these panels were convened in the autumn of 2017
- Membership review – we conducted a survey of our members in autumn 2016 which was analysed and recommendations for further work were considered by a membership working group in the spring of 2017. The Board agreed to take forward the proposal for rebranding the charity and following a competitive tender process, a branding agency was

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selected. A focus group drawn from all areas of the charity led this work and the new brand will be in place for 2018

- The IT review was led initially by Robert Rice, Trustee who reviewed the current IT support in February 2017, and subsequently by Cecilia Bufton. The principle recommendations of the review were that a new website be commissioned with a new Collections Database to underpin it, as well as changes to accountancy software and work to take these proposals forward continued in 2017.

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.

Related Parties

The Charity has two affiliated groups that share the same objectives as the NCCPG, who generously support our work through an annual affiliation fee. The Charity also sources volunteer Co-ordinators who monitor the National Collection scheme in their areas from the Wiltshire Gardens Trust and the Irish Garden Plants Society.

FUTURE PLANS

The Fit for Growth project will continue to be a key influence in our work in 2017-2018. Through a succession of meetings of the Board, Council, and working groups we have begun to put together tactical plans to address improvements to our governance, membership processes and IT support. The agreed strategic direction underpins the annual Business Plan agreed by the Board to ensure that Plant Heritage meets its charitable objectives.

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Conservation

- Take forward recommendations of the Collections review to ensure we are maintaining the standards of the National Plant Collections through appropriate monitoring
- Support and strengthen the network of volunteer Collection Coordinators through training and appointing new volunteers where there are gaps
- Support and encourage National Collection Holders to improve curation standards through training and provision of a new flexible handbook

Membership and Supporters

- As part of Fit for Growth, develop and implement a new brand for Plant Heritage and take forward improved messaging to increase recruitment and retention of members and supporters
- redevelop our website to improve delivery of the message of plant conservation and our members' experience

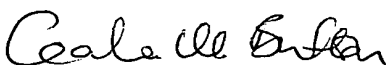
Resources and Skills – Fit for Growth

- Take forward the new governance model of advisory panels to support better governance of the charity and engagement with our local group network
- Complete our IT review and tender for development of a new Collections Management database and website to ensure that we have the systems in place to support future plant conservation and better engagement with members and the wider public and to resource our work.

ANNUAL GENERAL MEETING 2018

All members of Plant Heritage have the opportunity to question the Charity's Chairman and CEO in the Open Forum section of the 2018 Annual General Meeting which will be held at the Springfield Hotel in Wareham at 09.15 am on **27th April 2018**. For further information contact the Chief Executive.

Approved by the Board of Trustees on 18th April 2018 and signed on their behalf by:



Trustee and Chairman
Mr M Buffin

CECILIA BUFFIN



Trustee and Treasurer
Mr A White

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

I report to the trustees on my examination of the financial statements of National Council for the Conservation of Plants and Gardens (the charity) for the year ended 31 October 2017.

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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I confirm that no other 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 confirm that there are 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

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

Dated 11 May 2018

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2017

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2017 £	Total 2016 £
Income from:						
Donations and legacies	3	24,472	3,055	58,569	86,096	96,322
Charitable activities	4	150,144	126,290	-	276,434	303,997
Advertising, publications, sponsorship and trading	5	16,295	-	-	16,295	25,670
Investments	6	2,330	84	-	2,414	3,480
Total income		193,241	129,429	58,569	381,239	429,469
Expenditure on:						
<u>Raising funds</u>						
Costs of generating donations and legacies	7	35,265	-	-	35,265	42,515
Trading costs	7	1,806	-	-	1,806	1,614
		37,071	-	-	37,071	44,129
<u>Charitable activities</u>						
Membership and Shows	8	52,149	-	-	52,149	38,285
Educational Activities	8	26,624	87,414	4,626	118,664	137,910
Plant Conservation	8	129,218	12,058	14,362	155,638	162,041
Fit for Growth	8	-	-	36,774	36,774	34,480
Total charitable expenditure		207,991	99,472	55,762	363,225	372,716
Total resources expended		245,062	99,472	55,762	400,296	416,845
Net (outgoing)/incoming resources before transfers		(51,821)	29,957	2,807	(19,057)	12,624
Gross transfers between funds		104,125	(104,669)	544	-	-
Net income for the year/ Net movement in funds		52,304	(74,712)	3,351	(19,057)	12,624
Fund balances at 1 November 2016		132,170	282,005	16,815	430,990	418,366
Fund balances at 31 October 2017		184,474	207,293	20,166	411,933	430,990

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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

BALANCE SHEET

AS AT 31 OCTOBER 2017

	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	14	6,323		4,422	
Cash at bank and in hand		436,083		455,937	
		<u>442,406</u>		<u>460,359</u>	
Creditors: amounts falling due within one year	15	<u>(23,506)</u>		<u>(21,519)</u>	
Net current assets			418,900		438,840
Creditors: amounts falling due after more than one year					
Deferred income	16	<u>6,967</u>	(6,967)	<u>7,850</u>	(7,850)
Net assets			<u>411,933</u>		<u>430,990</u>
Income funds					
Restricted funds	18		20,166		16,815
<u>Unrestricted funds</u>					
Designated funds	19	311,962		282,005	
General unrestricted funds		<u>79,805</u>		<u>132,170</u>	
			391,767		414,175
			<u>411,933</u>		<u>430,990</u>

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2017

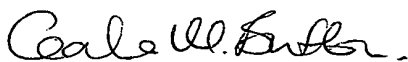
Notes	2017		2016	
	£	£	£	£

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 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

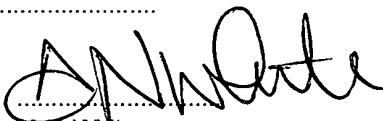
The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on



Mr M Buffin (Chair from 01/09/2014)
Trustee



Mr A White
Trustee

Company Registration No. 2222953

CECILIA BUFTON.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

1 Accounting policies

Charity information

National Council for the Conservation of Plants and Gardens 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.

These financial statements for the year ended 31 October 2017 are the first financial statements of National Council for the Conservation of Plants and Gardens prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 November 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

1 Accounting policies

(Continued)

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.

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 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.

1.7 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.

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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2017

1 Accounting policies

(Continued)

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.

1.8 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.

1.9 Retirement benefits

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

1.10 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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

3 Donations and legacies

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total 2017	Total 2016
	£	£	£	£	£
Donations and gifts	24,472	3,055	58,569	86,096	91,322
Legacies receivable	-	-	-	-	5,000
	<u>24,472</u>	<u>3,055</u>	<u>58,569</u>	<u>86,096</u>	<u>96,322</u>
For the year ended 31 October 2016	<u>17,550</u>	<u>4,372</u>	<u>74,400</u>		<u>96,322</u>

4 Charitable activities

	Membership and Shows	Educational Meetings and Events held by Area Groups	Total 2017	Total 2016
	£	£	£	£
Sales within charitable activities	150,144	126,290	276,434	316,464
Less: deferred income	-	-	-	(12,467)
	<u>150,144</u>	<u>126,290</u>	<u>276,434</u>	<u>303,997</u>
Analysis by fund				
Unrestricted funds - general	150,144	-	150,144	
Unrestricted funds - designated	-	126,290	126,290	
	<u>150,144</u>	<u>126,290</u>	<u>276,434</u>	
For the year ended 31 October 2016				
Unrestricted funds - general	156,087	-		156,087
Unrestricted funds - designated	-	147,910		147,910
	<u>156,087</u>	<u>147,910</u>		<u>303,997</u>

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2017

5 Advertising, publications, sponsorship and trading

	2017	2016
	£	£
Advertising, publications, sponsorship and trading income	16,295	25,670

6 Investments

	Unrestricted funds general £	Unrestricted funds designated £	Total 2017 £	Total 2016 £
Interest receivable	2,330	84	2,414	3,480
For the year ended 31 October 2016	3,302	178		3,480

7 Raising funds

	Unrestricted funds general £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Costs of generating donations and legacies</u>				
Staging fundraising events	8,904	-	8,904	12,216
Staff costs	26,361	-	26,361	30,299
Costs of generating donations and legacies	35,265	-	35,265	42,515
<u>Trading costs</u>				
Other trading activities	1,806	-	1,806	1,614
	37,071	-	37,071	44,129
For the year ended 31 October 2016				
Costs of generating donations and legacies	41,664	851		42,515
Trading costs	1,614	-		1,614
	43,278	851		44,129

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2017

8 Charitable activities

	Membership and Shows £	Educational Activities £	Plant Conservation £	Fit for Growth £	Total 2017 £	Total 2016 £
Staff costs	37,312	-	89,389	27,434	154,135	148,161
Other charitable expenditure	2,652	118,664	5,899	4,386	131,601	164,361
	<u>39,964</u>	<u>118,664</u>	<u>95,288</u>	<u>31,820</u>	<u>285,736</u>	<u>312,522</u>
Grant funding of activities (see note 9)	-	-	11,501	-	11,501	6,104
Share of support costs (see note 10)	12,185	-	42,329	99	54,613	44,465
Share of governance costs (see note 10)	-	-	6,520	4,855	11,375	9,625
	<u>52,149</u>	<u>118,664</u>	<u>155,638</u>	<u>36,774</u>	<u>363,225</u>	<u>372,716</u>
Analysis by fund						
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>363,225</u>	
For the year ended 31 October 2016						
Unrestricted funds - general	38,285	26,195	120,157	-		184,637
Unrestricted funds - designated	-	111,215	5,007	-		116,222
Restricted funds	-	500	36,877	34,480		71,857
	<u>38,285</u>	<u>137,910</u>	<u>162,041</u>	<u>34,480</u>		<u>372,716</u>

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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

9 Grants payable

	2017 £	2016 £
Grants to individuals:		
National Collection Holders	5,271	3,736
Grants and donations to others	4,227	368
Brother Bursary Grants	2,003	2,000
	<u>11,501</u>	<u>6,104</u>

10 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Office running costs	54,613	-	54,613	44,465	
Independent Examination and Accounts Preparation	-	3,040	3,040	2,950	Governance
Other governance costs including meetings and travelling	-	8,335	8,335	6,675	Governance
	<u>54,613</u>	<u>11,375</u>	<u>65,988</u>	<u>54,090</u>	
Analysed between Charitable activities	<u>54,613</u>	<u>11,375</u>	<u>65,988</u>	<u>54,090</u>	

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but five (2016: four) of them incurred £1,434 (2016: £670) travelling expenses.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2017

12 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Fundraising	1	1
Plant Conservation	4	4
Membership	1	1
	<u>6</u>	<u>6</u>

Employment costs

	2017 £	2016 £
Wages and salaries	162,745	160,762
Social security costs	10,045	9,664
Other pension costs	7,706	8,034
	<u>180,496</u>	<u>178,460</u>

10 (2016: 8) part time employees equate to 6 (2016: 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 2017, including employer's contributions for National Insurance and pension costs was £36,598.

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

13 Financial instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>3,204</u>	<u>2,571</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>11,345</u>	<u>16,003</u>

14 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	1,508	2,571
Other debtors	1,696	-
Prepayments and accrued income	3,119	1,851
	<u>6,323</u>	<u>4,422</u>

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2017

15 Creditors: amounts falling due within one year

	Notes	2017 £	2016 £
Deferred income	16	12,161	5,516
Trade creditors		7,538	2,928
Other creditors		807	608
Accruals		3,000	12,467
		<u>23,506</u>	<u>21,519</u>

16 Deferred income

	2017 £	2016 £
Other deferred income	<u>19,128</u>	<u>13,366</u>

Deferred income is included in the financial statements as follows:

	2017 £	2016 £
Current liabilities	12,161	5,516
Non-current liabilities	6,967	7,850
	<u>19,128</u>	<u>13,366</u>

17 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).

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

18 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 2016	Incoming Resources	Resources Expended	Transfers	Balance at 31 October 2017
	£	£	£	£	£
Heritage Lottery Transition Fund (Fit for Growth)	14,920	39,520	(36,774)	-	17,666
Banister Charitable Trust (Threatened Plant Project)	-	5,000	(5,000)	-	-
Topinambour Trust (Plant Guardians & Threatened Plant Project)	-	4,000	(4,000)	-	-
Stanley Smith Horticultural Trust (Collection Holders Conference)	-	2,000	(2,000)	-	-
RHS Coke Trust (Collection Holders Conference)	-	2,000	(2,000)	-	-
Clutterbuck Charitable Trust (Database)	1,740	-	(1,740)	-	-
Brother Bursary (National Collection Holders)	-	2,000	(2,003)	3	-
DS Smith Charitable Foundation (Workshops)	-	1,500	(1,500)	-	-
Ridley Family Charity (Plant Health Workshop)	-	1,330	-	-	1,330
Alfred Williams Charitable Trust (Plant Conservation Suffolk)	-	500	-	-	500
Edward and Dorothy Cadbury Trust (Midlands)	-	500	-	-	500
Godington Charitable Trust (Kent Group)	155	-	(155)	-	-
Surrey	-	200	(30)	-	170
East Dorset	-	19	(560)	541	-
	<u>16,815</u>	<u>58,569</u>	<u>(55,762)</u>	<u>544</u>	<u>20,166</u>

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

18 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.

19 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:

	Balance at 1 November 2016	Movement in funds		Balance at 31 October 2017
	£	Incoming Resources £	Resources Expended £	£
Area Groups	202,005	129,429	(99,472)	231,962
Project Fund	80,000	-	-	80,000
	<u>282,005</u>	<u>129,429</u>	<u>(99,472)</u>	<u>311,962</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.

NATIONAL COUNCIL FOR THE CONSERVATION OF PLANTS AND GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

20 Analysis of net assets between funds

	National Office	Area Groups	Project Fund	Total
	£	£	£	£
Fund balances at 31 October 2017 are represented by:				
Current assets/(liabilities)	193,444	205,290	20,166	418,900
Long term liabilities	(6,967)	-	-	(6,967)
	<u>186,477</u>	<u>205,290</u>	<u>20,166</u>	<u>411,933</u>

21 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:

	2017 £	2016 £
Between two and five years	<u>63,250</u>	<u>79,750</u>