



Report of the Trustees and Unaudited Financial Statements

for the Year ended 31 October 2020

Registered Charity No: 1004009/SC041785

Company Registered No 2222953

Patron His Royal Highness The Prince of Wales

President Alan Titchmarsh

Vice-Presidents

Lawrence Banks
Christopher Brickell
Jamie Compton
Lady Hamilton
Roy Lancaster
Sir Roy Strong

Trustees

Mrs C Bufton (Chairman)
Ms R Day (deceased 18.09.20)
Mrs C Penny
Mr J Marshall
Mr D Ross (resigned 01.04.20)
Ms E Crawforth
Ms S Nex
Mr D Ford (resigned 27.03.20)
Mr A Harris (resigned 19.10.20)
Ms H Triggs
Mr G Morgan (from 10.07.20)

Charity Number 1004009/SC041785

Company Number 2222953

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Annual General Meeting 2021

All members of Plant Heritage have been invited to meet members of the Board (who are Trustees of Plant Heritage) and ask questions on past performance and future plans at the 2021 Annual General Meeting which will be a virtual event on Saturday the 17th April.

Questions about anything contained in this report or the accompanying Financial Statements, should be addressed to the Chairman, by email to chairman@plantheritage.org.uk, or if that is not possible, by post to Plant Heritage, 12 Home Farm, Loseley Park, Guildford GU3 1HS, or telephone 01483 447540.

President's Remarks

March 2021

All too often we underestimate the importance of the plants that grow in our gardens, but the role of gardeners in conserving the botanical riches of planet earth has never been more vital. Without a doubt, those who are making the greatest difference are the holders of our National Plant Collections. These men and women devote a huge part of their lives to an individual group of plants, a particular person's horticultural legacy or a specific historical period. Do not make the mistake of thinking that they are all professional gardeners or botanists. They are not. They are simply active enthusiasts who are prepared to do their bit to nurture the plants in their care and ensure a comprehensive gene pool that can do much to safeguard the future wellbeing of our botanical heritage – plants that will feed us both physically and spiritually. Last year 35 new National Plant Collections were accredited, bringing the total to 666. It's a great achievement, but one which needs to continue to grow.

We need to retain as wide a range of different cultivated plants as possible so that the needs of gardeners and growers who come after us can be catered for. Once a particular variety has become extinct, it is almost impossible to bring it back, and this conservation and retention of characteristics is every bit as important in cultivated plants as in native species.

The differences inherent in new cultivars are not all related to aesthetic appearance. Some developments may increase pest or disease resistance or improve the ability of a plant to be self-supporting or grow in a wider range of soils and situations. Diseases such as sudden oak death or ash die-back can best be combatted through the discovery of disease resistant strains, so it stands to reason that the wider the gene-pool we possess the more likely such strains will be found and the better we will be placed to combat epidemics.

This last year has taught us a lot about human disease resistance; plants need it, too, if they - and we - are to survive. Plant Heritage is in the vanguard of ensuring that we safeguard our plant material with a view to a healthier future, and webinars, along with an online shop have opened new channels of information and supply. This year the emphasis will be on record keeping and expansion of the database. Oh, it might sound dull, but it's vital if information is to be readily available and easily accessed – as useful a national asset as the records of cooks in the British Library!

I'm delighted to be President of Plant Heritage and even more delighted that members continue to engage like-minded people in gardening and demonstrate the vital role gardeners can and must play in plant conservation and the health of the planet itself.

We are amazingly lucky to be surrounded by such a glorious diversity of plant material; we have a duty of care to hand on that collection to our children and grandchildren in good health and increasing variety. With your help we can do just that.

Alan Titchmarsh MBE VMH DL
President

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.

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 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. In 2021, many of these were delivered virtually. As a charity, Plant Heritage is funded through membership subscriptions, donations from individuals and industry, sponsorship and donations from charitable trusts.

What are the threats to our garden plants?

Changing fashions

Changes in styles of planting and taste can cause groups of plants to go out of fashion. We don't want to lose the range of cultivars available for when they inevitably come back into fashion.

Changes to the plant sales trade

The requirement for plants to be of a specific size and in flower at the point of sale by garden centres and supermarkets can lead to a diminution of the range of plants grown in our gardens. We are also losing specialist plant nurseries who carry a much wider range of plants.

Climate change

Climate change over time will have a continuing effect on the range of cultivated plants available to the UK.

Pests and pathogens

Due to the nature of modern trade and travel there is an increasing risk of new pests and diseases being introduced to the UK. Recent examples of these include box blight, ash die-back, and agapanthus gall midge.

Loss of propagation or cultivation skills

A lack of horticultural skills, particularly in propagation, is causing a loss in the availability of specialist cultivated plants.

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The coronavirus pandemic changed many of the plans of the charity with most of the shows and fundraising activities of Groups and Central Office being cancelled. As of March 2021, one year after it started, the UK is still in lockdown and there is still no certainty about the impact on the future of the charity's activities and its ability to raise funds in 2021.

We are fortunate that our work to consolidate our finances in 2018/19 left us in a good position. In 2019/20, lockdown caused the cancellation of most of our usual fundraising activities, resulting in a significant reduction to our income. Our work to keep in touch with members with newsletters and talks helped to minimise membership losses. We acted to minimise our costs by taking advantage of the government furlough scheme for some of our staff. This meant that some of our conservation work was slowed down, but an "emergency" grant from Esmee Fairbairn helped greatly, enabling us to bring our conservation and membership staff back to work.

There were a number of changes to the Board in 2019/20, with David Ford, David Ross and Alastair Harris all standing down. We also lost Dr Rosemary Day, our Vice-Chair, who passed away in September. A new Treasurer, Gareth Morgan, joined in July 2020 and a new Trustee, Adrian Stones, joined in December 2020. Their appointments are being put to the membership for approval at the upcoming AGM.

The Conservation team have continued their work to support the establishment and development of National Plant Collections, and Plant Guardians. Some live workshops were held before the restrictions, on Plant Health, Library Research and Persephone and when necessary, the virtual format was used to add additional training and workshops for Persephone.

A new Threatened Plant of the Year competition was introduced, open to our members and specialist plant societies and exhibitors at RHS Hampton Court Palace Garden Festival. The aim of the competition was to highlight our work in cultivated plant conservation. This also became a virtual event with *Clematis montana* var. *rubens* 'Veitch' as the judges' winner and *Aeonium* 'Bronze Teacup' the winner of the public vote.

Creative thinking by both the Central Office and many Groups, brought new ways of holding talks, meetings and fundraising activities. The frequency of our e-newsletters increased, keeping our membership up to date with news and virtual webinars, focused on the expertise and knowledge of National Collection Holders, began in May 2020. The webinars widened access to our talks, with members from around the country joining national and local events – some for the first time as they are unable to attend events in person. They also provided an opportunity to introduce more people to Plant Heritage and to increase awareness of our work. Central Office was also able to support local groups to run their events virtually too.

Plans had been made for displays at many national shows, but as they were all cancelled, we produced a video display at the first Dibley's Virtual Flower Show and a video about 4 National Collection Holders for the RHS Virtual Chelsea Flower Show. To replace income lost from our Seed Shop at the RHS Hampton Court Palace Garden Festival, we developed an online Seed shop.

In April, we launched a "Think Local" campaign to support local nurseries and growers. With the cancellation of plant fairs, some of these businesses have struggled to sell their plants and we made the decision to assist those who normally support our fairs, by offering to list their details on our website so that members and others can find out where to buy plants. The idea was that those who do not yet have an online business could offer a phone or email and collect service, with payment made in advance and plants safely left in a position for collection.

In 2021 we planned a display in the Discovery Zone at RHS Chelsea Show showcasing the research of Collection Holders, (this was cancelled in 2020). Unfortunately, this has had to be postponed for another year. Our usual Plant Heritage zone at RHS Hampton Court Palace Garden Festival is also planned, to include a display of the Threatened Plant of the Year competition. We also plan to continue with virtual zoom talks, and virtual workshops.

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A major project for the year will be the rebuilding of our Persephone plant collection recording tool. Persephone has come a long way since its conception in 2013. It is now used by 166 National Collection Holders and contains 33,244 accessions. Data on Persephone is now being made available to the PCC to support applications for National Collections while (subject to permissions) allowing for a seamless transfer of data to another collection holder and/or Plant Heritage, when the collection holder gives up. Persephone has also been adapted for use by the Plant Guardians' scheme.

Plant Heritage is keen to secure the future of these records and make them more accessible. Over the next 12 months we will work to transfer the development and maintenance of the software to a commercial organisation, undertaking a substantial refresh to consolidate existing and new features.

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 staff, members, National Collection Holders, Groups and all who 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 26 March 2021

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 2020, 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), the Charities Act 2011 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 2019)”.

Objectives:

Plant Heritage’s charitable purposes seek to

- promote the conservation of cultivated plants with a focus on 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

We aim to do this by:

- Conserving our horticultural heritage by keeping living examples of plants in the **National Plant Collections**[®] scheme which enables us to coordinate collections, ranging from cultivated and species, to historical, heritage and scientific
- Identifying cultivars at the highest risk of extinction, with the ambition that these can be conserved. We do this through our **Threatened Plants Programme**[™]
- Encouraging individuals to conserve individual plants in the **Plant Guardian**[®] scheme, a register of holders of rare and unusual plants
- Sharing rare plants with gardeners across the UK, through our annual **Plant Exchange**[™]
- Documenting and recording collections of rare plants. This is done by our National Collection Holders and Plant Guardians and in our publications such as the *Directory*, *The Journal*, and through our online plant recording database **Persephone**
- Increasing the variety of garden plants available for gardens in the UK through supporting and undertaking group propagation activities and plant sales
- Ensuring rare plants and collections are supported in perpetuity (for future generations)
- Supporting Plant Guardians and National Collection Holders in their conservation work
- Educating the public in the importance of our work
- Working in partnership with organisations that can support our objectives
- Raising **funds** to support this work

Achievements:

Our Conservation Work

Britain is a nation of gardeners, our long history of collecting, breeding and growing plants gives us a hugely diverse garden flora. Our nation's long history of gardeners, plant hunters and plant breeders have gifted us with an extraordinary range of plants, contributing to the approximately 400,000 taxa that are grown in the UK.

There are numerous charities supporting the conservation of nature and artefacts, but Plant Heritage is unique in its approach to conserving cherished garden plants.

As a result of a successful application to the Esmée Fairbairn Trust, Plant Heritage was awarded a three-year grant to employ a Conservation Manager, who started in January 2019. The grant is being used to further conservation work, with targets set for increasing the number and diversity of cultivated plants held in collections, improving curation standards and further expanding the network of effective Collection Coordinators.

Why do we do it?

Plants have always been selected and bred, whether for their beauty, flavour, scent or other reasons. This breeding involves an enormity of human effort and inventiveness that is wasted if the plants cease to be grown.

Climate change, the advance of new pests and diseases, loss of gardens, a diminishing nursery trade and lack of knowledge in the general population all conspire to reduce the diversity of our garden flora. If garden plants go, a tantalising slice of social, cultural and horticultural history dies with them.

We believe that cultivated plants deserve to be a target for conservation. Each one contains a unique combination of genetic material and is testament to human effort and inventiveness.

How do we do it?

National Plant Collections®

National Plant Collections are held by individuals or organisations who undertake to document, develop and conserve a comprehensive collection of plants within a defined scope and hold them in trust for the future. The scope can be defined botanically by plant group, either taxonomically, such as all the *Penstemon* cultivars or *Rhododendron* subsect. *Falconera*; or have a shared history such as plants collected by Harold Comber; or a geographic link, such as North West English cultivars.

Plant Heritage supports collectors, helping them to tend, monitor and share their collection, guaranteeing the preservation of our garden flora. Members of our groups all over the country, work together propagating plants and running plant exchanges and sales for funding. The groups also provide collection co-ordinators to advise the collectors and assess the collections.

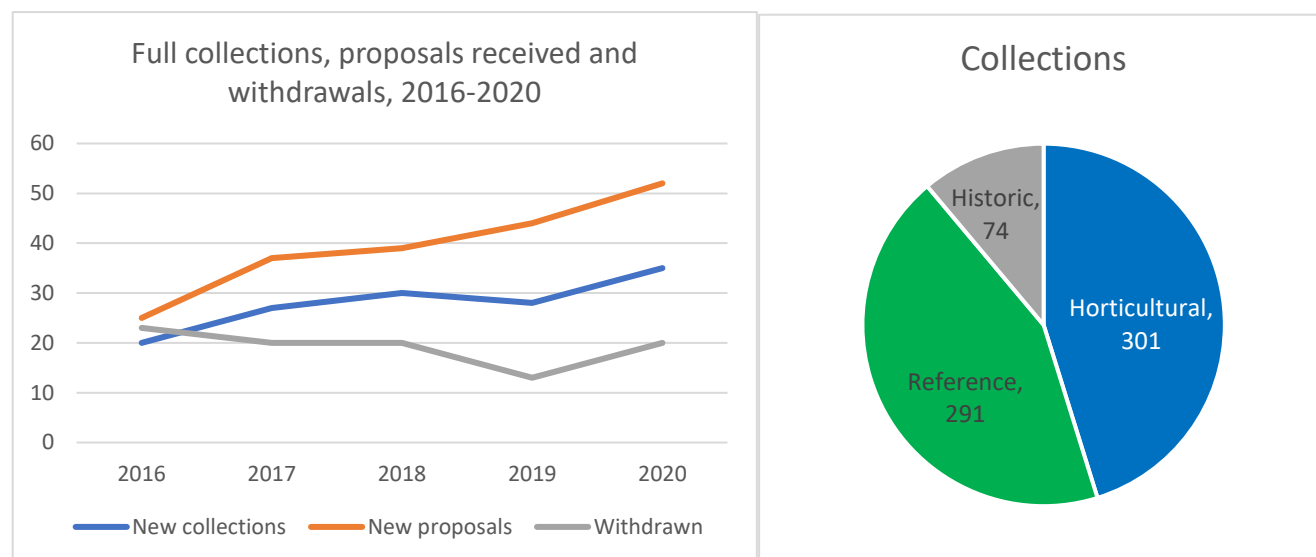
The National Plant Collections scheme is overseen by the Plant Conservation Committee, a sub-

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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.

There were 35 new National Plant Collections accredited in 2020, up from 28 in 2019. There has also been an increase from last year (18%) in new proposals. There were 666 Collections as of December 2020, of which 301 were Horticultural, 291 Reference and 74 Historic collections, with 18 having been awarded Scientific status.



National Plant Collections are made available for people to view, either by appointment, on special open days or as part of a garden open to the public. They contain about 95,000 plants, held across the 666 collections. Together this represents a huge resource for gardeners, nurserymen, garden designers, researchers, plant breeders and those interested in historical gardens and landscapes. Having these plants part of a registered conservation scheme ensures that they will be a resource for generations to come.

National Plant Collections are valuable for assessing the best cultivars for gardeners to enjoy and are used for scientific research, as a source of live plants and genetic material available for investigating a group of plants. They also provide insurance, being “living libraries” of the genetic diversity of garden plants. 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.

From 2016 to 2020 we have highlighted 38 plant groups, five of these are now the subject of new National Plant Collections (*Achillea*, *Aeonium*, *Ginkgo*, *Alcea*, *Eryngium*) and we have received proposals for a further 14, which are currently working their way through the system (*Arisaema*, *Armeria*, *Cosmos*, *Caryopteris*, *Crateagus*, *Echinacea*, *Echinops*, *Forsythia*, *Grevillea*, *Hoya*,

Sisyrinchium, Robinia, Tradescantia, Verbena). This equates to a 38% response rate, or a 10% success rate on new National Collections accredited from this campaign.

Threatened Plants Programme

Fluctuating fashions, changes in the nursery trade, loss of specialist knowledge, environmental changes and new pests and diseases can all mean a threat to cultivated plants. As part of our work combating these threats, Plant Heritage started the Threatened Plants Programme (TPP) in 2009. Through the programme we track the locations and availability of garden cultivars and work out how rare or threatened they are. Information from the Threatened Plants Programme helps collection holders prioritise their sourcing and propagation. It is also a unique resource for people searching for particular cultivars, such as new Collection Holders. We can often pinpoint who last had a particular cultivar, or contact a garden still growing it to see if they can supply propagating material.

Using the process developed in 2019 for *Chrysanthemum* and *Delphinium*, an assessment was done in 2020 on camellias, at the request of a Collection Holder and for publication in the Rhododendron, Camellia and Magnolia Group's journal. The results were also shared with *Camellia* collection holders.

A summary of the findings for *Camellia*:

- 1,704 *Camellia* cultivars ever known to have been grown in the UK or Ireland were identified.
- 1,517 (89%) of these are still found growing, either in a National Plant Collection, other garden location, or in commerce. 855 (56%) of these are in at least one of the seven NPCs of *Camellia*.
- 868 (51%) are assessed as Threatened in Cultivation which means that they pre-date 2005, and are not (or only very intermittently) available commercially. 490 (56%) of these are in a National Plant Collection.
- Of the threatened cultivars, only 22% are growing at three or more locations.

These reviews have highlighted the need for consolidating the data held by the TPP, to allow for effective use by the conservation team. TPP reports for new applicants have been resumed.

Plant Guardians®

To preserve plants, it is essential that we keep them growing in gardens. Plant Heritage encourages members to take active part in conservation work by becoming a Plant Guardian. Through the scheme, rare plants are grown in multiple locations as an insurance against loss. Plant Heritage retains a record of plants in guardianship and encourages Plant Guardians to propagate the plants they are caring for and share them with other members via plant sales and the Plant Exchange.

We have 1,614 plants in the Plant Guardian scheme, an increase of 15%, despite not having the Plant Exchange, where about half of new registrations come from. Of these, 270 of the cultivars were highlighted by the TPP as "red label plants", threatened in cultivation.

Plant Exchange

The best way to conserve rare plants is to propagate and share them. The Plant Exchange enables hard to find plants being cultivated and conserved by members around the country to be shared with other members. By distributing plants around the country, we can re-establish plants in danger of being lost and give members the chance to get hold of something rare or unusual. We encourage members to propagate these plants and pass them on, to help secure their future.

The exchange was unable to take place in 2020 due to Covid19 restrictions. All offers and wants were held over to 2021.

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 Brickell Award winner 2020 is Malcolm Pharoah for his work on *Astilbe*. This is in recognition for three decades of dedicated work in growing, researching and promoting this genus at Marwood Hill Gardens.

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 180 current or archived Collections and a further 31 prospective collections recorded within it by the end of the year. All new applications are being added to Persephone and as of next year, all proposals for new collections are being supported with getting their records onto the system.

As of November 2020, there are over 33,000 accessions and a huge library of photographs and other information held on Persephone. Some collections recorded on Persephone have come to an end (due to death or other circumstances) but permission had been given by the Collection Holder for Plant Heritage to have continued access to the records. In the past, records had tended to get 'lost' with the collections. The Persephone volunteer team has recruited three new members to help support collection holders with accessioning and recording their collections.

A proposal has been developed for an upgrade to the database, in order to secure the long-term future of the project.

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.

Support for Collections

In addition to our annual Plant Heritage bursary, awarded in Spring, we also awarded an extra round of bursaries in autumn, in recognition of the difficult year it has been for many. The money for this was raised through the programme of virtual talks.

In total, there have been 13 recipients of Plant Heritage bursaries in 2020, with projects ranging from installing rainwater irrigation, improving physical and online interpretation, improvements to visitor access, and protecting collections from the elements.

Workshops

Many of our regular workshops had to be put on hold. However, before the restrictions we were able to hold workshops on Plant Health, Library Research and Persephone. We have been running virtual training and workshops for Persephone.

Collection Coordinators

We currently have 38 Collection Coordinators and have gaps currently in 6 areas. Wales has been split into 3 areas and coordinators recruited for the South and Mid regions. We held a seminar for all Collection Coordinators in January 2020. This provided an opportunity for coordinators from all round the UK to meet, share knowledge and feed back to us about how best we can work together in their key role of visiting and supporting collection holders. This has been followed up with a redrafted Collections Coordinators handbook and a new facility on our collections database to allow coordinators to access directly the information we hold on collections they look after.

Policy Work

We continued our participation in the Orchards Network in 2019, 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). Plant Heritage has participated in the UK Plant Genetic Resource group and has been in discussion on to contribute plant data on collections to their annual reporting on plant genetic resources in the UK.

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 and we exhibit at many local and national shows.

Membership and Volunteers

Based on data held on 1 November 2020 our Membership has decreased by 4.0 % to 3,328 (compared to a 2.5% decrease in 2019). Recruitment of new members would usually take place at shows and events, which has not been possible this year. We have 203 new members this year and have lost 343, considerably fewer than last year (407).

Members are usually encouraged to participate in the activities of their local group, of which there are 31 across the UK. 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. As talks, plant fairs, visits and open days were cancelled this year effort was turned to keeping in touch with members, and to using virtual technology to provide online events.

Virtual webinars began in May 2020, with 12 webinars provided, open to all, with some free for our members. Around 50 members were trained in plant conservation skills over 3 workshops, before the national lockdown.

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 collections coordinators who play such an important role with the National Collection Holders. Volunteers are also vital to the success of all local group activities and provide the manpower needed to support activities such as shows and our seed shop.

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.

Publications, Shows and Campaigns

Website

The new website has helped to promote and facilitate continued interest in Plant Heritage, particularly during the pandemic as most planned events were cancelled and a new virtual events programme instigated. From data over a comparable period there has been a 34% increase in users of the website. The website shop has seen increased activity during the year too.

Annual Directory

The annual Directory of National Plant Collections 2020 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. 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 Journal with a continued 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.

E-newsletters

In 2020 we increased the frequency of our e-newsletters from 6 a year (3 focussed on member news and 3 focussed on news for Collection Holders) to monthly from March to October, to keep our membership up to date with news and events; and collection holders informed on legal, policy and regulatory matters.

Shows

Plans had been made for displays at RHS Chelsea Flower Show, Gardeners World Live show and RHS

Hampton Court Palace Garden Festival but they were all cancelled due to the pandemic. Instead of real shows we showed a video display at the first Dibley's Virtual Flower Show and produced a video about 4 National Collection Holders for the RHS Virtual Chelsea Flower Show.

Regional Shows and local plant fairs

Plans by local groups at regional shows were also cancelled, including the RHS Malvern Show (Spring & Autumn), normally attended by the Worcestershire Group; the Harrogate and the Yorkshire shows, normally attended by the Yorkshire Group; Gardeners World Live, normally attended by the West Midlands Group and the Shrewsbury Show normally attended by the Shropshire Group.

Local groups were unable to hold their usual plant fairs and most were therefore unable to raise funds from these for the charity this year. However, some local groups members were able to hold kerb side plant sales where conditions permitted raising some funds locally.

Seed Shop

The Plant Heritage Seed Shop usually features at the RHS Hampton Court Palace Garden Festival, but for 2020 an online shop was developed and set up by volunteers. This shop, linked to our main website, allowed us to raise some funds and maintain interest in Plant Heritage.

Threatened Plant of the Year Competition

A new Threatened Plant of the Year competition was introduced, held virtually due to the pandemic, and open to our members and specialist plant societies and exhibitors at RHS Hampton Court Palace Garden Festival. 12 entries were shortlisted and published on our website. *Clematis montana* var. *rubens* 'Veitch' was the judges' winner and *Aeonium* 'Bronze Teacup' was the winner of the public vote. This competition highlights our work in cultivated plant conservation.

Virtual talks programme

In lieu of the real events cancelled due to the pandemic a programme of virtual talks via Zoom were started in May 2020 focusing on the expertise and knowledge of National Collection Holders. Subjects covered a range of plant types from iris to peonies to clematis, plus subjects such as propagation. Twelve webinars were held over 6 months with 1,700 attendees, including 1,300 members, attending these talks. Most were open to all with some free for our members. The added benefit has been to introduce more people to Plant Heritage and to increase awareness of our work. In addition support was given to helping our local groups run their events virtually too.

Shows and talks plans for 2021

In 2021 we plan a display in the Discovery Zone at RHS Chelsea Show showcasing the research of Collection Holders (was cancelled in 2020). Our usual Plant Heritage zone at RHS Hampton Court Palace Garden Festival is also planned, to include a display of the Threatened Plant of the Year competition.

We also plan to continue with virtual zoom talks, and virtual workshops.

Social 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 31 regional groups, affiliated groups and their activities.

Plant Heritage's social media presence is through Twitter, Facebook and Instagram. The wordpress blog is also still available. During the pandemic the activity on social media increased. Two new Facebook Groups were introduced, a Collection Holders' group and a members' group.

Instagram https://www.instagram.com/plantheritage/	2,300 followers
Facebook https://www.facebook.com/OurPlantHeritage	3,525 likes
Twitter https://twitter.com/plantheritage	15.1K followers

The Plant Heritage e-newsletters keep members and others informed of news and events and encourage the public to visit National Collections and get involved in conservation. Meanwhile Twitter, Instagram 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

Since November 2019, 141 items of media coverage about Plant Heritage have been achieved, with a total audience reach of 128 million. These include:

- 34 broadcast interviews
- Three national newspaper articles
- Nine regional newspaper articles
- 32 magazine features
- 63 online articles

Stories promoted since June 2019 include, The Missing Genera, which is Plant Heritage's best performing story achieving a double-page feature in The Daily Telegraph's gardening section as well as 12 broadcast interviews on 10 different BBC radio stations and two podcasts. It also featured in six regional newspapers, three magazine features, (Country Living, Country Life and Country Gardener) and 23 online articles, including Telegraph.co.uk.

Coverage for the Brickell Award included two interviews on BBC Radio Devon, four online articles including Hort Week, the RHS' Plant Review and local papers.

Interest in new National Plant Collections continues to generate interest with BBC Radio interviews articles in Hort Week online and RHS Garden News.

Treasurer's Financial Review

In a year that has been dramatically impacted by COVID-19, Plant Heritage has demonstrated financial resilience with overall income of £400,213 (£436,147 in 2019) and expenditure of £347,870 (£342,396 in 2019). The net surplus for the year was therefore £52,343 compared to a net surplus of £93,751 in 2019.

Incoming resources

2020 was another strong year for donations and legacies which at £177,889, as shown in note 3 to the Accounts, were 51% higher than in 2019 (£117,457). Donations and legacies income was aided by a generous £61,000 legacy received in the year. In the light of the COVID-19 pandemic it is inevitable that income from charitable activities (membership, shows, educational meetings and events) was down to £203,782 compared with £286,137 in 2019, a fall of 29% however we expect these to rebound once the COVID situation is behind us.

Resources expended

Plant Heritage spent a total of £347,870 (£342,396 in 2019) on charitable activities, fundraising and governance in 2020. This represents a 1% increase in resources expended and largely due to increased investment in plant conservation. The cost of generating funds was £44,444 (£45,392 in 2019).

Intangible fixed assets

Intangible fixed assets include the cost of the website development work.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to six months general operating costs, including salaries. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and there are a further £250,063 of reserves designated towards specific purposes.

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:

Griffin Glasshouses
Johnsons Seeds
Melcourt Industries Ltd

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

Sir Jeremiah Colman Gift Trust	Jack Patston Charitable Trust
Esmée Fairbairn Foundation	PF Charitable Trust
Goulburn Charitable Trust	C & SJ Smith Family Charitable Trust
Hawthorne Charitable Trust	Tanner Trust
John and Ruth Howard Charitable Trust	Topinambour Trust

We are grateful to the Esmée Fairbairn Foundation for an additional £25,000 emergency funding grant, which helped us return our staff from furlough and continue their conservation work.

Income from legacies

We received income from two legacies this year, from members that had passed away in 2019. We would like to express our gratitude to Elizabeth Bristow and Joan Tolley for helping us to save our cultivated plants for future generations.

Corporate Members

We launched our Corporate Membership Scheme at the end of November 2019 and are delighted to report that the following companies supported us by choosing to become Gold Corporate Members in 2020:

Barton Grange Garden Centre
Candide Ltd
Quinton Edwards
Shanly Homes

We are grateful for the continued support of our Bronze Corporate supporters:

Arboricultural Association	Horticultural Trades Association
Brother UK	Johnsons Seeds
Canonteign Falls	Melcourt Industries Ltd
Crafty Plants	National Trust Middlethorpe Hall
Floral Tours	Serenata Flowers
Griffin Glasshouses	Vital Earth

Transfers from Groups

Despite a very challenging year, we are grateful for the generosity and creativity of our groups, many of whom have managed to continue to engage with Plant Heritage members and raise funds for our work.

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. In all, Groups contributed a (loss)/profit of £(227) (£61,260 in 2019) to these accounts, and transferred £25,010 (£50,372 in 2019) to Central Office funds. Plant Heritage is also grateful to its affiliated groups in Guernsey and Manx, and the Wiltshire Gardens Trust who provide financial support.

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 2019-2020:

Mrs Cecilia Bufton	Chairman (Ex Officio) Appointed 5 th October 2017, re-appointed 4 th May 2019
Dr Rosemary Day	Vice-Chairman (Ex Officio) Appointed 5 th October 2017, re-appointed 4 th May 2019 Deceased 18 September 2020
Mrs Catherine Penny	Appointed 5 October 2017, re-appointed 2 nd May 2020
Mr James Muir Marshall	Appointed 18 April 2018, re-appointed 2 nd May 2020
Mr David Ross	Resigned 1 st April 2020
Mrs Emma Crawforth	Appointed 26 th July 2018
Mrs Sally Nex	Appointed 26 th July 2018
Mr David Ford	Resigned 27 th March 2020
Mr Alastair Harris	Resigned 19 th October 2020
Ms Helen Triggs	Appointed 4 th May 2019
Mr Gareth Morgan	Appointed 10 th July 2020

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

Governance changes

Plant Heritage held its 2020 AGM virtually and plans to do so again in 2021. Members are able to vote either in person during the meeting, by mail (email or post) or by proxy.

Panels, Committees and Working Groups

<p>Finance Committee (FC) Replaced the Resources & Skills Panel (RSP) <i>Meetings every two months</i> Responsible for finance</p> <ul style="list-style-type: none"> • Helen Moorcraft (Chair) • Gareth Morgan • Cecilia Bufton 	<p>Plant Conservation Panel (PCP) <i>Meetings four times a year</i> Development of Conservation Strategy and delivery of associated programmes and activities</p> <ul style="list-style-type: none"> • Jim Marshall (Chair) • Catherine Penny • Simon Toomer • Tim Upson • Anne Tweddle • Ian Hunt • Rosie Yeomans • Catrina Fenton • Emma Robertson • Chris Clennett
<p>Membership & Supporters Panel (MSP) <i>Meetings two-three times a year</i> Development of membership strategies and delivery of advice, support and guidance to Groups</p> <ul style="list-style-type: none"> • Rosemary Day • Emma Crawforth • Penny Ross • Rosemary Buisseret • Maddy Ward • Linda Eggins • Rhona Frayne 	<p>Plant Conservation Committee (PCC) <i>Meetings four times a year</i> Accreditation of National Plant Collections</p> <ul style="list-style-type: none"> • Tim Upson (Chair) • Jonathan Webster (Vice-Chairman) • Chris Clennett • James Armitage • Kevin Hobbs • Ross Kerby • Rosie Yeomans • Gary Firth • Matthew Biggs • Chris Trimmer
<p>Persephone Working Group (PWG) <i>Meetings up to four times a year</i></p> <ul style="list-style-type: none"> • Doug Smith (Chair) • David Ross • Penny Ross • Barry Clarke • Gary Firth 	
<p>Governance & People Committee (G&PC) Governance, compliance, processes, policies and guidelines. Trustee appointments & HR issues <i>Meetings four times a year</i></p> <ul style="list-style-type: none"> • Emma Fontaine (Chair) • Margaret Headen • Helen Triggs • Adrian Stones • Jim Marshall 	

Staffing

The headcount at the end of October 2020 was 5.71 (2019: 5.23) full time posts. The Board of Trustees wish to thank all the members of staff for their expertise, loyalty, resourcefulness and commitment to Saving Garden Plants.

Business Plan 2018 – 2021

Major areas of focus

Conservation- PCP & PCC

1. Increase the number and diversity of cultivated plants held in National Collections and by Plant Guardians
2. Improved curation standards that are consistent and comprehensive
3. A network of effective 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 - FC

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

Governance and Processes – G&PC

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

External Communications – Communications WG

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

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 March 2021 and signed on their behalf by:

Trustee and Chairman

Mrs Cecilia Bufton

Trustee and Treasurer

Mr Gareth Morgan

PLANT HERITAGE

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 2020.

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

Dated

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 2020

	Notes	Unrestricted funds general 2020	Unrestricted funds designated 2020	Restricted funds 2020	Total 2020	Unrestricted funds general 2019	Unrestricted funds designated 2019	Restricted funds 2019	Total 2019
Income from:									
Donations and legacies	3	110,801	3,588	63,500	177,889	31,520	5,512	80,425	117,457
Charitable activities	4	164,396	39,386	-	203,782	164,105	122,032	-	286,137
Advertising, publications, sponsorship and trading	5	12,613	3,361	-	15,974	13,546	17,037	-	30,583
Investments	6	2,450	118	-	2,568	1,791	179	-	1,970
Total income		290,260	46,453	63,500	400,213	210,962	144,760	80,425	436,147
Expenditure on:									
Raising funds									
Costs of generating donations and legacies	7	43,678	-	-	43,678	43,969	-	-	43,969
Trading costs	7	766	-	-	766	1,423	-	-	1,423
		44,444	-	-	44,444	45,392	-	-	45,392
Charitable activities									
Membership and Shows	8	29,248	-	9,285	38,533	29,414	-	24,053	53,467
Educational Activities	8	58,830	40,421	-	99,251	30,320	79,213	-	109,533
Plant Conservation	8	107,749	6,259	51,634	165,642	95,831	4,287	33,805	133,923
Fit for Growth	8	-	-	-	-	81	-	-	81
Total charitable expenditure		195,827	46,680	60,919	303,426	155,646	83,500	57,858	297,004
Total resources expended		240,271	46,680	60,919	347,870	201,038	83,500	57,858	342,396

PLANT HERITAGE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2020

Net incoming resources before transfers	49,989	(227)	2,581	52,343	9,924	61,260	22,567	93,751
Gross transfers between funds	66,591	(66,591)	-	-	-	-	-	-
Net income for the year/ Net movement in funds	116,580	(66,818)	2,581	52,343	9,924	61,260	22,567	93,751
Fund balances at 1 November 2019	94,441	316,881	27,553	438,875	84,517	255,621	4,986	345,124
Fund balances at 31 October 2020	<u>211,021</u>	<u>250,063</u>	<u>30,134</u>	<u>491,218</u>	<u>94,441</u>	<u>316,881</u>	<u>27,553</u>	<u>438,875</u>

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 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Intangible assets	13		48,726		52,566
Tangible assets	14		10,111		3,937
			<u>58,837</u>		<u>56,503</u>
Current assets					
Debtors	15	14,470		6,945	
Cash at bank and in hand		456,107		406,539	
		<u>470,577</u>		<u>413,484</u>	
Creditors: amounts falling due within one year	16	(30,480)		(21,499)	
Net current assets			440,097		391,985
Total assets less current liabilities			<u>498,934</u>		<u>448,488</u>
Creditors: amounts falling due after more than one year					
Deferred income	17	7,716		9,613	
		<u>(7,716)</u>		<u>(9,613)</u>	
Net assets			<u>491,218</u>		<u>438,875</u>
Income funds					
Restricted funds	19		30,134		27,553
<u>Unrestricted funds</u>					
Designated funds	20	250,063		316,881	
General unrestricted funds		211,021		94,441	
		<u>461,084</u>		<u>411,322</u>	
		<u>491,218</u>		<u>438,875</u>	

PLANT HERITAGE

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2020

	Notes	2020	£	2019	£
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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 2020.

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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

.....

Mr G Morgan
Trustee

Company Registration No. 2222953

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

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 financial statements 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) (effective 1 January 2019)". 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.

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 Income

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 2020

1 Accounting policies

(Continued)

1.5 Expenditure

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 fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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:

Website	8 Years Straight Line
---------	-----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation 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:

Computers	4 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 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).

1.9 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.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

1 Accounting policies

(Continued)

1.10 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.

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.

1.11 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.

1.12 Retirement benefits

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

1.13 Leases

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

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2020*

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 2020

3 Donations and legacies

	Unrestricted funds general 2020	Unrestricted funds designated 2020	Restricted funds 2020	Total 2020	Unrestricted funds general 2019	Unrestricted funds designated 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£	£	£
Donations and gifts	38,488	3,588	63,500	105,576	31,520	5,512	80,425	117,457
Legacies receivable	61,000	-	-	61,000	-	-	-	-
Coronavirus Job Retention Scheme	11,313	-	-	11,313	-	-	-	-
	<u>110,801</u>	<u>3,588</u>	<u>63,500</u>	<u>177,889</u>	<u>31,520</u>	<u>5,512</u>	<u>80,425</u>	<u>117,457</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

4 Charitable activities

	Membership and Shows 2020 £	Educational Meetings and Events held by Area Groups 2020 £	Total 2020 £	Membership and Shows 2019 £	Educational Meetings and Events held by Area Groups 2019 £	Total 2019 £
Sales within charitable activities	156,388	47,394	203,782	162,709	123,428	286,137
Analysis by fund						
Unrestricted funds - general	156,388	8,008	164,396	162,709	1,396	164,105
Unrestricted funds - designated	-	39,386	39,386	-	122,032	122,032
	156,388	47,394	203,782	162,709	123,428	286,137

5 Advertising, publications, sponsorship and trading

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Total 2019 £
Advertising, publications, sponsorship and trading income	12,613	-	12,613	13,546	-	13,546
Fundraising events	-	3,361	3,361	-	17,037	17,037
Advertising, publications, sponsorship and trading	12,613	3,361	15,974	13,546	17,037	30,583

6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Total 2019 £
Interest receivable	2,450	118	2,568	1,791	179	1,970

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

7 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
<u>Costs of generating donations and legacies</u>		
Staging fundraising events	189	418
Staff costs	29,610	30,834
Depreciation and impairment	1,588	924
Support costs	12,291	11,793
	<hr/>	<hr/>
Costs of generating donations and legacies	43,678	43,969
	<hr/>	<hr/>
<u>Trading costs</u>		
Support costs	766	1,423
	<hr/>	<hr/>
	44,444	45,392
	<hr/> <hr/>	<hr/> <hr/>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

8 Charitable activities	Membership Educational and Shows 2020		Educational Activities Conservation 2020		Plant 2020	Total Membership Educational and Shows 2019		Educational Activities Conservation 2019		Plant 2019	Fit for Growth 2019	Total 2019
	£	£	£	£		£	£	£	£			
Staff costs	20,135	15,677	84,398	120,210	34,713	-	77,947	-	112,660	-	-	112,660
Depreciation and impairment	1,215	1,215	5,325	7,755	1,131	-	2,337	-	3,468	-	-	3,468
Other charitable expenditure	913	71,673	10,824	83,410	3,180	109,533	7,238	81	120,032	81	81	120,032
	22,263	88,565	100,547	211,375	39,024	109,533	87,522	81	236,160	81	81	236,160
Grant funding of activities (see note 9)	-	701	10,815	11,516	-	-	8,428	-	8,428	-	-	8,428
Share of support costs (see note 10)	15,684	9,399	51,710	76,793	12,451	-	34,376	-	46,827	-	-	46,827
Share of governance costs (see note 10)	586	586	2,570	3,742	1,992	-	3,597	-	5,589	-	-	5,589
	38,533	99,251	165,642	303,426	53,467	109,533	133,923	81	297,004	81	81	297,004
Analysis by fund												
Unrestricted funds - general	29,248	58,830	107,749	195,827	29,414	30,320	95,831	81	155,646	81	81	155,646
Unrestricted funds - designated	-	40,421	6,259	46,680	-	79,213	4,287	-	83,500	-	-	83,500
Restricted funds	9,285	-	51,634	60,919	24,053	-	33,805	-	57,858	-	-	57,858
	38,533	99,251	165,642	303,426	53,467	109,533	133,923	81	297,004	81	81	297,004

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

9 Grants payable

	Educational Activities 2020 £	Plant Conservation 2020 £	Plant Conservation 2019 £
Grants to institutions:			
Other	-	10,815	8,428
	<u>-</u>	<u>10,815</u>	<u>8,428</u>
	-	10,815	8,428
Grants to individuals	701	-	-
	<u>701</u>	<u>-</u>	<u>-</u>
	<u>701</u>	<u>10,815</u>	<u>8,428</u>

10 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Office running costs	89,083	-	89,083	58,620	-	58,620
Independent Examination and Accounts Preparation	-	3,797	3,797	-	3,618	3,618
Other governance costs including meetings and travelling	-	712	712	-	3,394	3,394
	<u>89,083</u>	<u>4,509</u>	<u>93,592</u>	<u>58,620</u>	<u>7,012</u>	<u>65,632</u>
	<u>89,083</u>	<u>4,509</u>	<u>93,592</u>	<u>58,620</u>	<u>7,012</u>	<u>65,632</u>
Analysed between						
Fundraising	12,291	766	13,057	11,793	1,423	13,216
Trading	-	766	766	-	1,423	1,423
Charitable activities	76,792	3,743	80,535	46,827	5,589	52,416
	<u>89,083</u>	<u>4,509</u>	<u>93,592</u>	<u>58,620</u>	<u>7,012</u>	<u>65,632</u>
	<u>89,083</u>	<u>4,509</u>	<u>93,592</u>	<u>58,620</u>	<u>7,012</u>	<u>65,632</u>

Support costs 'office running costs' includes administrative staff costs.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but two (2019: five) of them incurred £486 (2019: £6,907) travelling expenses of which nil (2019: £4,805) was donated back to the charity.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Fundraising	1	1
Plant Conservation	3	3
Membership	1	2
Finance and admin	1	-
	<u>6</u>	<u>6</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	152,732	132,239
Social security costs	7,687	5,695
Other pension costs	7,637	5,560
	<u>168,056</u>	<u>143,494</u>

8 (2019: 7) part time employees equate to 5.7 (2019: 5.2) full time staff.

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

13 Intangible fixed assets

	Website
	£
Cost	
At 1 November 2019	56,158
Additions - internally developed	3,180
	<u>59,338</u>
At 31 October 2020	59,338
Amortisation and impairment	
At 1 November 2019	3,592
Amortisation charged for the year	7,020
	<u>10,612</u>
At 31 October 2020	10,612
Carrying amount	
At 31 October 2020	<u>48,726</u>
At 31 October 2019	<u>52,566</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

14 Tangible fixed assets

	Computers £
Cost	
At 1 November 2019	4,736
Additions	8,497
	<hr/>
At 31 October 2020	13,233
	<hr/>
Depreciation and impairment	
At 1 November 2019	799
Depreciation charged in the year	2,323
	<hr/>
At 31 October 2020	3,122
	<hr/>
Carrying amount	
At 31 October 2020	10,111
	<hr/> <hr/>
At 31 October 2019	3,937
	<hr/> <hr/>

15 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	5,740	5,442
Other debtors	3,527	786
Prepayments and accrued income	5,203	717
	<hr/>	<hr/>
	14,470	6,945
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,766	2,480
Deferred income	14,690	14,580
Trade creditors	6,599	1,456
Other creditors	931	125
Accruals	5,494	2,858
	<hr/>	<hr/>
	30,480	21,499
	<hr/> <hr/>	<hr/> <hr/>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

17 Deferred income

	2020 £	2019 £
Other deferred income	22,406	24,193

Deferred income is included in the financial statements as follows:

	2020 £	2019 £
Current liabilities	14,690	14,580
Non-current liabilities	7,716	9,613
	<u>22,406</u>	<u>24,193</u>

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 £6,801 (2019: £5,560).

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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		Movement in funds		Balance at 31 October 2020		
	Balance at 1 November 2018	Incoming Resources	Resources Expended	Balance at 1 November 2019		Incoming Resources	Resources Expended
	£	£	£	£	£	£	
Esmee Fairbairn (Conservation Manager)	-	57,531	(30,978)	26,553	50,000	(47,419)	29,134
Ridley Family Charity (Plant Health Workshop)	739	-	(739)	-	-	-	-
Hugh Fraser Foundation (Collection Holders Conference)	1,000	-	(1,000)	-	-	-	-
Cruach Trust (Collection Holders Conference)	973	-	(973)	-	-	-	-
RHS Coke Trust (Workshops)	854	-	(854)	-	-	-	-
Edward and Dorothy Cadbury Trust (Midlands)	500	-	(500)	-	-	-	-
Alfred Williams Charitable Trust (Plant Conservation Suffolk)	500	-	(500)	-	-	-	-
Godington Charitable Trust (Kent Group)	140	-	(140)	-	-	-	-
Cheshire Group	250	-	(250)	-	-	-	-
Herts and Bedfordshire Group	30	-	(30)	-	-	-	-
Rothermere Trust	-	5,000	(5,000)	-	-	-	-
Banister Charitable Trust	-	5,000	(5,000)	-	-	-	-
Topinambour Trust	-	4,000	(4,000)	-	4,000	(4,000)	-
Tanner Trust	-	2,000	(2,000)	-	2,000	(2,000)	-
Stanley Smith	-	2,000	(2,000)	-	-	-	-
The Misses Barrie Charitable Trust	-	1,000	(1,000)	-	-	-	-
Shanley Homes (TPP)	-	1,000	(1,000)	-	-	-	-
Finnis Scot Foundation	-	894	(894)	-	-	-	-
Leach 14 Trust/William Dean Trust (£500 each)	-	1,000	(1,000)	-	-	-	-
West Midlands Shows Fund	-	1,000	-	1,000	-	-	1,000
R Day (Finance Officer)	-	-	-	-	3,000	(2,500)	-
Jack Patston Charitable Trust (TPP)	-	-	-	-	2,500	(2,500)	-
John and Ruth Howard Charitable Trust (TPP)	-	-	-	-	2,000	(2,000)	-

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

19 Restricted funds							(Continued)
	4,986	80,425	(57,858)	27,553	63,500	(60,419)	30,134
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.							

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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			Movement in funds			Transfers	Balance at 31 October 2020
	Balance at 1 November 2018	Incoming Resources	Resources Expended	Balance at 1 November 2019	Incoming Resources	Resources Expended		
Area Groups	175,621	144,760	(83,500)	236,881	46,453	(46,680)	(66,591)	170,063
Project fund	80,000	-	-	80,000	-	-	-	80,000
	<u>255,621</u>	<u>144,760</u>	<u>(83,500)</u>	<u>316,881</u>	<u>46,453</u>	<u>(46,680)</u>	<u>(66,591)</u>	<u>250,063</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 2020

21	Analysis of net assets between funds	2020		2019					
		£	£	£	£				
	Fund balances at 31 October 2020 are represented by:								
	Intangible fixed assets	48,726	-	-	48,726	52,566	-	-	52,566
	Tangible assets	10,111	-	-	10,111	3,937	-	-	3,937
	Current assets/(liabilities)	159,900	250,063	30,134	440,097	47,551	316,881	27,553	391,985
	Long term liabilities	(7,716)	-	-	(7,716)	(9,613)	-	-	(9,613)
		<u>211,021</u>	<u>250,063</u>	<u>30,134</u>	<u>491,218</u>	<u>94,441</u>	<u>316,881</u>	<u>27,553</u>	<u>438,875</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2020

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:

	2020	2019
	£	£
Between two and five years	-	38,819
	<u> </u>	<u> </u>