Landscape Institute
People, place and nature

Annual Report of the Trustees

For the Year Ending 31 March 2025

Royal Charter number: RC000767
Charity number (England and Wales): 1073396
Charity number (Scotland): SC047057

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Cover image: Strand Aldwych, St Clement Danes. © LDA Design
Below: LI Awards Winner 2023, Urban GreenUP The Pollinator Project © Nick Harrison Photographer

Foreword from Carolin Göhler FLI, President of the Landscape Institute

During my first year as President, working with the wider team – Council, Board and LI committees and staff – the focus on building a stable, resilient, modern organisation has continued. This means we are in a stronger position to deliver what we all need to thrive in a rapidly changing world.

Understanding the climate and biodiversity crisis combined with the need to encourage young people and career changers to become chartered landscape professionals is at the forefront of our work. We are working to ensure our members are equipped to deal with these and other challenges, wherever they live or work.

I have met many of our members across the UK and am grateful for discussions and constructive critique as well as all the ideas shared that are supporting the much-needed modernisation of the Landscape Institute. I have also valued partnership working as it is key to broadening our reach and influence - ensuring our voice is heard where it is needed.

Our members continue to create inspiring places not just with beauty in mind but also the integration of climate resilience and biodiversity, to create landscapes that work now and into the future. We are already seeing profound changes within the natural and ornamental landscapes that are impacting on our profession. The vital role that landscapes and landscape professionals play for people, place and nature has never been more important.

Consultations and discussions with LI Council, members, LI staff and other partners resulted in the launch in June 2025 of our new Corporate Strategy 2025-2030. It sets out how the LI will support members to achieve more. It sets an ambitious vision of a world with enriching, resilient landscapes where people of any background and nature flourish, and a clarity of purpose that *'through the art and science of landscape design, planning and management, we deliver wellbeing, sustainability and delight, by enhancing and connecting people, place and nature'*. Combined with our focus on a landscape-led approach to development, the Strategy established how essential our profession is in creating quality landscapes delivering value on multiple levels.

Running alongside the Strategy, and to maximise our impact, has been work to refresh the LI's brand – to make it stronger, clearer and more accessible. It futureproofs our identity with a strong brand that can evolve.

The Board is committed to the Landscape Institute being the professional body and voice for the landscape profession that it deserves; to showcase what we deliver and achieve for the benefit of the public; to inspire the next generation to join the profession and to influence decision makers on the critical role we play.

More details about our achievements and work over the last year can be found in this report from the Trustees and include:

- **Continuing to strengthen our foundations and build a positive culture.** Through collaboration with members and everyone who shapes our organisation. This includes further work to embed the 'New Ways of Working' programme that started over two years ago and which aims to put members at the heart of the LI.

- **Strengthen the role of Council as the members' voice and ensuring that in future the President has a much stronger role in representing members.** Separating this role from that of Chair of the Board will mean that, as Chair of Council, the President can ensure that the voice of members is represented on the Board, within the LI, across the profession and also wider afield.

- **The stabilisation of the staff and volunteer workforce.** Our new senior leadership team is delivering and working alongside our volunteers from across the membership at local and national level.

- **A strengthened financial position.** The LI's Finance and Risk Committee together with the CEO and key staff members have developed a robust financial plan including working to broaden income streams to deliver our charitable objectives and for our members.

- **Delivery of our new digital home.** This continues to be a key priority and its 3-year implementation phases are on track. When completed this will provide us with the data and insights to improve our services and harness the power and expertise of our members and support member communities.

- **Continuing work to raise the profile of the landscape profession and what it can deliver for public benefit.** To encourage the next generation and career changers to choose landscape as a profession.

As we set out in last year's report, the focus of 2024/25 has been to continue the transition of the Institute into an agile, adaptable and flexible organisation that is able to respond to, and support members through future challenges. At the same time, it is one that works collaboratively with members, staff, volunteers and partners and advocates for members and to influence key decision makers on their role.

Looking ahead to the next year, an important task will be the recruitment of a new Chair of the Board. Working alongside the President, this role will be focused on leading the Board to ensure it is carrying out its purposes for public benefit, charitable purposes and complying with statutory and legal requirements and the law.

I continue to be in awe of the passion, drive and skills within our profession and the complexity and intricacy of the vital work we do to address societal challenges. Vibrant progressive discussions showcase the drive for a better world for all as well as an openness to innovation.

I would like to thank everyone for their support and positive contributions to the work we do – members, staff, volunteers and our partners. It is so essential. Collectively and collaboratively we will continue to build on what has been started and create a confident, influential LI. Together we can achieve great things!

Carolin Göhler FLI,
President

Our Vision is of a world with enriching, resilient landscapes where people and nature flourish

Landscape is everywhere – from gardens, parklands and countryside to urban and developed areas, rural lands and high streets. Our landscapes have been shaped by people and nature working together, and the deep connection we feel to them is a big part of who we are. Landscape is the setting in which our social, environmental and economic pressures may be managed and tensions reconciled.

Constituted under Royal Charter, the Landscape Institute (LI) is the chartered membership body for all landscape professionals. It is the home and voice for everyone working in the landscape profession and serves society by upholding them to the highest professional and technical standards.

Chartered membership of the Landscape Institute is a globally recognised mark of excellence. It is only awarded to those who reach the highest standards in landscape education and practice and endorses the individual as the best in their field.

Our members include landscape scientists, landscape historians, landscape archaeologists, landscape planners, landscape architects, garden and landscape designers, landscape engineers, landscape ecologists, garden and landscape plant specialists, garden and landscape managers and urban designers.

They lead the way in managing, creating and enhancing sustainable, functional, and beautiful environments — from private gardens to National Parks, in both rural and urban settings. They design new landscapes, care for historic ones, and use both natural and built elements to better shape the land and our experience.

Our members are at the heart of the Landscape Institute and shape everything we do.

LI Awards 2023 Winner, Glenkinchie Distillery, © ZAC and ZAC

Section 1

Trustees Report

1

Trustees Report for the year 2024/25

The Trustees of the Landscape Institute (LI) present their annual report and the financial statements of the LI for the year ending 31 March 2025.

The Trustees confirm that the Report and Financial Statements comply with current statutory requirements of the Institute's governing documents and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Report Standard (FRS102) the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

The objectives and purposes for which the Institute is constituted as outlined in the Charter are to protect, conserve and enhance the natural and built environment for the benefit of the public by promoting the arts and sciences of Landscape Architecture. The following report outlines our achievements and performance over the year and looking forward.

LI Awards 2023 Winner, Mayfield Park, Manchester.
© Jarrell Goh

Achievements and performance 2024/25

Over the last year the Institute has continued to make positive steps to becoming a more open, inclusive and future orientated organisation with members at its heart.

Collaboration is key along with building the partnerships across the industry, government and public that are needed to raise the importance and value of landscape and the professionals that work within it.

LI Awards Winner 2023, Glenkinchie Distillery © ZAC and ZAC

149,872
unique website visitors

90+
pieces of news coverage

94%
retention of individual members in 2024/25 (against a target of **92%**)

110
members successfully completed the pathway to chartership in 24/25 **with a further 60 successfully** applying through the experienced route to chartership

Over
800
volunteers

20+
speaking engagements

6
new Fellows in 2024/25

Responded to **9 government consultations**

11
webinars

8
masterclasses

200
attendees at digital conference

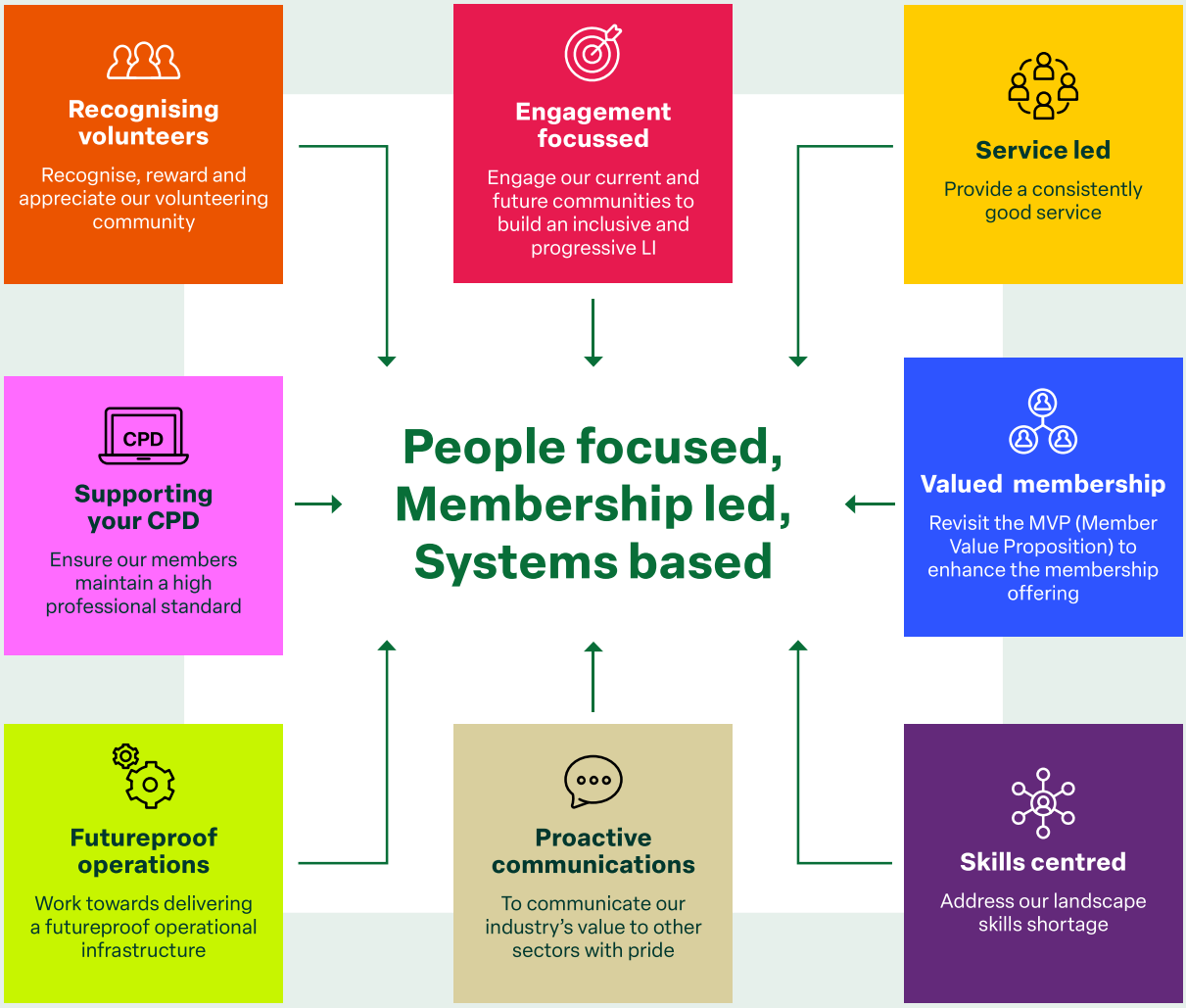
over **80**
attendees at Jellicoe Lecture

2
Pathway Academies

Membership breakdown

Academic Membership	55
Affiliate Membership	127
Associate Membership	1105
Chartered Membership	3342
Fellow Membership	143
Honorary Fellow Membership	7
Independent Trustee Membership	6
Retired Membership	284
Student Membership	957
Technician Membership	40

Our member pledges



To implement the member pledges across our work, we have grouped them into four key areas of focus:

- **Strategy & Planning**
- **Governance & Structure**
- **Digital Transformation**
- **Engaging with Members**

Our progress against the pledges

1. Strategy and Planning

- **Supporting your CPD**
- **Engagement focused**
- **Service led**
- **Valued membership**
- **Skills centred**
- **Proactive communications**

- Embedded core competencies into LI CPD events
- Reviewing our member value proposition
- Building partnerships with other sector bodies
- Engaged members on the development of our new corporate strategy
- Published the 25/26 LI business plan with clear deliverables
- Brand refresh launched Summer 2025

2. Governance and structure

- **Engagement focused**
- **Futureproof operations**

- Implementing the New Ways of Working to put members at the heart
- Recruited a governance expert, two new directors, and education specialists
- Strengthened role for Council
- Launched four new standing committees
- Successful elections
- Progressed our work on EDI in partnership with others

3. Digital Transformation (Project Kestrel)

- **Membership focused**
- **Futureproof operations**
- **Engagement focused**
- **Service led**

- Phased work programmes to prepare for our new digital home to transform member experience and modernise the Institute

4. Engaging with members

- **Engagement focused**
- **Recognising volunteers**
- **Valued membership**
- **Proactive communications**
- **Service led**
- **Supporting your CPD**
- **Skills centred**
- **Futureproof operations**

- Workshops held in Scotland, Wales and NI to inform future policy work
- Landscape-led briefing developed with member input
- Increased frequency of assessments
- Published programme of CPD events and masterclasses for the year
- Increased access to resources through LI Campus
- Celebrating member impact with the LI Awards 2025

Our social media engagement

628

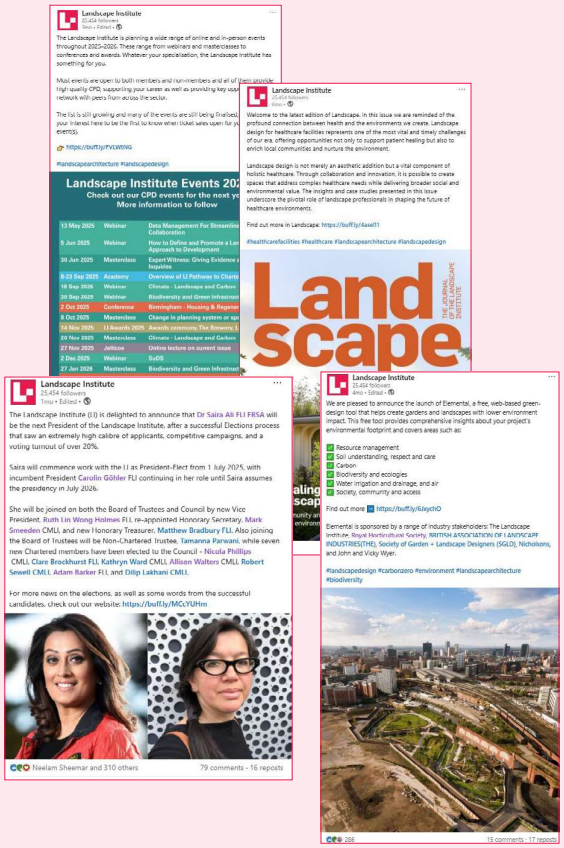
LinkedIn posts

874,232

LinkedIn impressions

44

vistas were sent in the financial year 1 April 2024 – 31 March 2025. With **7,000 readership**



1. **HortWeek Power List 2025: Carolin Göhler**

   HortWeek, August 2025

2. **Landscape Institute looks to the future with new people focused rebrand**

   Pro Landscaper, July 2025

3. **It's not just about building houses - communities need infrastructure to grow**

   The Guardian, August 2025

4. **Landscape professionals must inform decision making in new towns plan**

   Specification Online, February 2018

Members are at the heart of the Landscape Institute

The Council

The Council is the lead representative for the voice and views of members on practice and professional development in relation to landscape planning, design and management. It supports and guides the direction and focus of the professional work of the LI and advises the Board and staff team on key issues, priorities and challenges of the members and is one of the key routes for Branches to have a voice within the LI.

Chaired by the President the Council has met four times this year and fed into key areas of Board decision making and the focus and direction of the LI including:

- The review and development of the LI's new Corporate Strategy and brand refresh throughout the year and advising the Board in making their final decision.
- The new Standing Committee framework and sharing the opportunity to join a new committee with their networks. Moving forward the Council will oversee the work of the Committees and focus on strengthening the relationship between Council, Committees and Branches to ensure members have a voice within the LI and that workstreams are focused on and relevant to the practice and professional development of landscape planning, design and management.
- The refocus on strengthening of the relationship with Branches.
- Planning for the 2025 LI elections.

- Responding to the findings of the two governance reviews (Brown and Centre for Governance and Scrutiny) and in particular the need to review the role of President being the Chair of both Board and Council. The views of Council shaped the final decision of the Board to separate the two roles but ensured the role of President as the elected representative of Members remains the fundamental voice of Council on the Board, within the LI and across the profession and wider afield. The President will continue to be Chair of Council and the AGM, and the Council will run the recruitment of a new Chair of the Board.

- The development of a briefing making the case for landscape-led approach to development including supporting evidence and case studies. Aimed at landowners, including developers, and those involved in the development process including policy and decision makers (national and local government).

Standing Committees

Standing Committees are a fundamental part of the LI structure undertaking and driving forward key areas of work for the benefit of members. After a comprehensive review and consultation with members around the structure and focus of these committees, the following four new Standing Committees were launched during the year and will now report to Council:

Policy and Public Affairs Committee – to maximise the LI's impact on UK planning – influencing government policy and building relationships with other organisations to further our objectives. The Committee works with the staff team to identify priority policy areas and strategies to influence other organisations and achieve positive changes in government policy on behalf of the membership.

> "The work (of PCC) in 2024/25 focused on responding to consultations and identifying policy priorities. The new Committee will inform plans to deliver them and increase our influence more broadly."

Knowledge and Practice Committee – to drive forward and guide the development and dissemination of technical guidance and best practice on landscape issues, to inform the knowledge and practice of members and the wider profession, and to oversee the LI's influence on technical landscape matters. To deliver this a full range of expert input will be sought to form a portfolio of task and finish groups to take forward key areas of work.

> "Workplan will include priority areas of technical guidance to be reviewed and to the establishment of Task and Finish Groups to carry out that work."

Membership and Professional Standards Committee – to drive high standards in the landscape profession, monitoring and ensuring compliance against the Institute's professional standards, providing strategic oversight to ensure a high-quality profession, and growing membership in inclusive and equitable ways. The committee will oversee the development of all routes to LI membership ensuring that the membership value proposition is fit for purpose and monitored and communicated effectively.

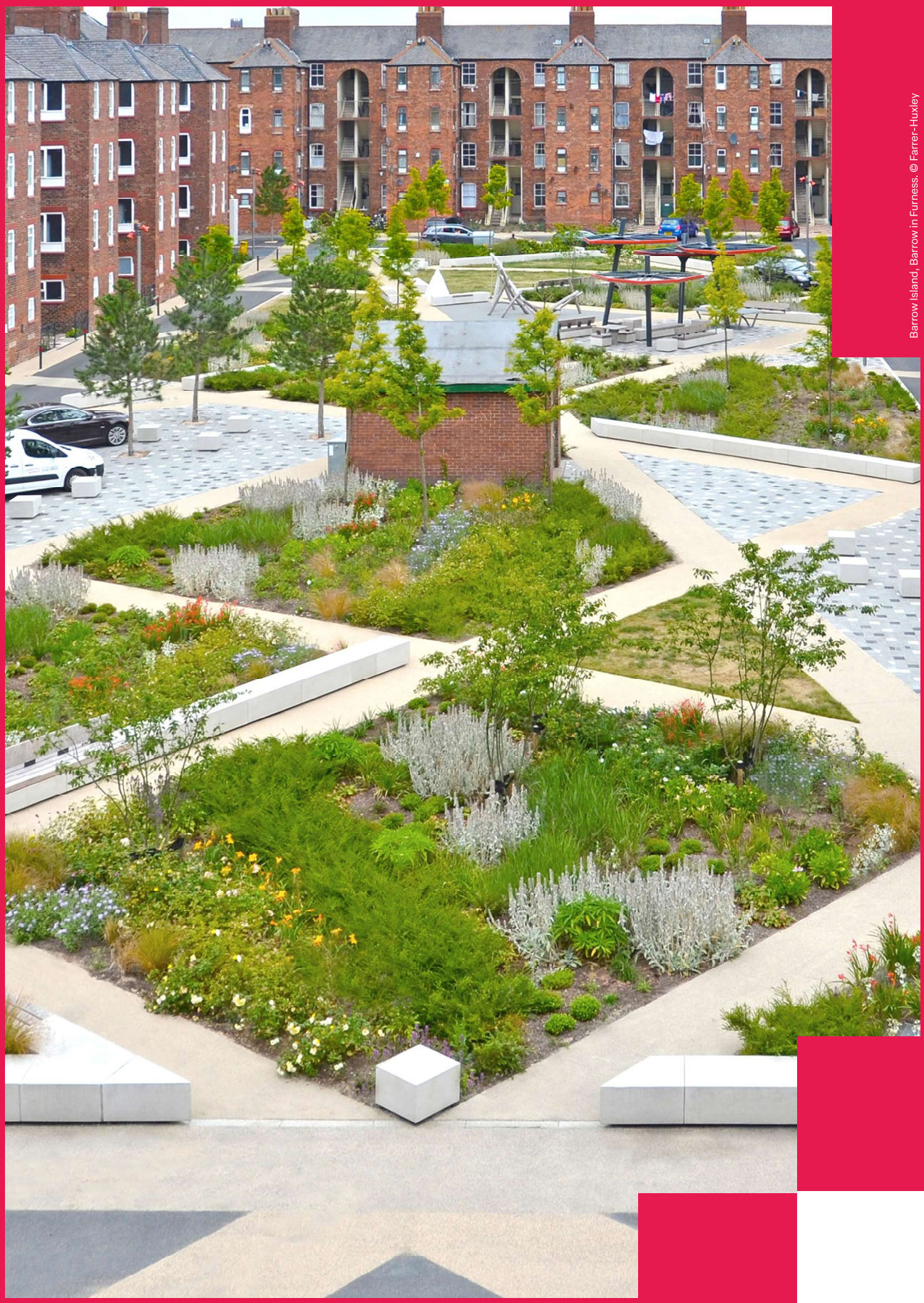
> "The workplan will include commencing a review of our Competency Framework, delivering a refreshed member value proposition, and modernising our approach to CPD."

Education and Careers Committee – to promote the landscape profession as a career of choice, and in ensuring that traditional and alternative routes into the profession meet the highest standards and are relevant, robust and adaptable to a fast-changing world. The committee supports the development and delivery of an education and careers strategy and leads the LIs strategic engagement with university and academic partners, including the accreditation of courses.

> "The workplan will include promoting landscape as a career of choice, working more strategically to increase visibility and understanding of landscape as a career of choice, reviewing our careers resources, including Choose Landscape, and supporting our further and higher education partners."

Council and Standing Committee put members at the heart of the LI's work and shape the future of the profession and our external impact.

President, Carolin Göhler FLI, talking to Landscape Architect students at Leeds Beckett University.



Barrow Island, Barrow in Furness. © Farrer-Huxley

Rob Hughes, CEO of the Landscape Institute.

Events

A number of online and in-person events were held this year with a focus on CPD and also providing space to debate vital issues for landscape and the profession. These included 11 webinars with an average of 109 attendees and 8 in-depth masterclasses on issues ranging from climate adaptation to Biodiversity Net Gain and the use of AI.

We also delivered a successful in person Digital Conference which attracted over 200 attendees, plus the Jellicoe Lecture which focused on housing and landscape and allowed attendees to discuss the issues with some leading practitioners. The success of these has informed the design of day conferences which will take place in 2025/2026 and in each of the 4 nations of the UK.

The LI Academy P2C: Annual Pathway to Chartership took place in March 2025 with around 40 people attending and will be run again in September 2025.

Elections

The call for nominations saw an unprecedented response with 17 high calibre candidates with a diversity of backgrounds and experience putting themselves forward. The ballot was held in May 2025 with 4,630 ballots issued and 934 ballots returned - a turnout of 20.2%. This level of engagement and response reflects the Board's ongoing commitment and focus on building trust with the members and the move to collaborative leadership and enact positive change.

LI Jellicoe Lecture

Branches

In February and March 2024, we supported Branches across the country in holding their AGMs, with 114 members generously volunteering to be a part of their local Branch committee.

Across the year, we worked with Branches to identify ways in which we can further strengthen Branches, promote member engagement, and support them as a vital conduit to members. This work as Phase 1 of the Branch Review culminated in an initial set of recommendations for improving the operation and administration of Branches which we are now implementing. This included simplifying the process for appointment to Branch Committees which was implemented in time for the 2025 Branch AGMs.

Implementing our New Ways of Working

On the back of the two governance reviews, the Board implemented the New Ways of Working at the start of 2023. These two reports made 63 recommendations in total on ways to improve the governance structures at the LI and the engagement with Members to ensure the LI works together as a whole to ensure members are driving the work of the Institute.

Over 50 of the recommendations have been implemented to date including:

- Work to strengthen the role of Council with the Board but also Branches and Standing Committees.
- The completion of the Standing Committee Review and the implementation of the new framework and the closer alignment and relationship with Council.
- A new Behaviours Framework and Acceptable Behaviours Policy.
- A new Schedule of Delegation and new policy and process for all LI governance meetings and a new general meetings policy.
- Phase one of the Branch Review.
- Election planning for 2025 with revisions to Regulations.
- New Conflicts of Interest, Whistleblowing and General Meeting policies.

Influence

During the year we built the foundations for increasing our influence while also anticipating the General Election and influencing the subsequent government drive for housing and infrastructure development. This included publishing our 12 asks of the next government, responding to 9 government consultations across the UK, including on the National Planning Policy Framework, Skills for the Future (England) and Flood Resilience (Scotland), and more direct to work to inform policy thinking through meetings and groups such as the Historic Environment Scotland (HES) Skills Expertise Group.

We also took forward work, with members, to implement the Landscape and Carbon report, published in March 2024 and to update the Skills for Greener Places data (published 2022) with new data and evidence on the landscape workforce. The results of both these pieces of work will be published in Autumn 2025 and will give members and the LI clear information to help the sector reduce our climate impact and inform our future work to grow and support the landscape workforce.

Staff and members continued to represent the interests of landscapes and landscape professionals in important fora such as the British Standards Institute, Green Infrastructure Partnership and at external events such as Futurescape, BALI Awards, Connected Places Summit and the RHS Chelsea Flower Show. We continued to publish our influential quarterly Journal, with issues on health, transport, soil and digital technology.

In terms of foundations for growing our influence in the future, a number of activities were delivered. These included:

- Reviewing and establishing four new Standing Committees to steer our external and member facing work.
- Developing policy priorities based on workshops with members in all four countries to allow us to focus, and have impact, on a limited number of important issues. These will facilitate a shift in approach from responding to consultations to building links with and influencing government policy development upstream.

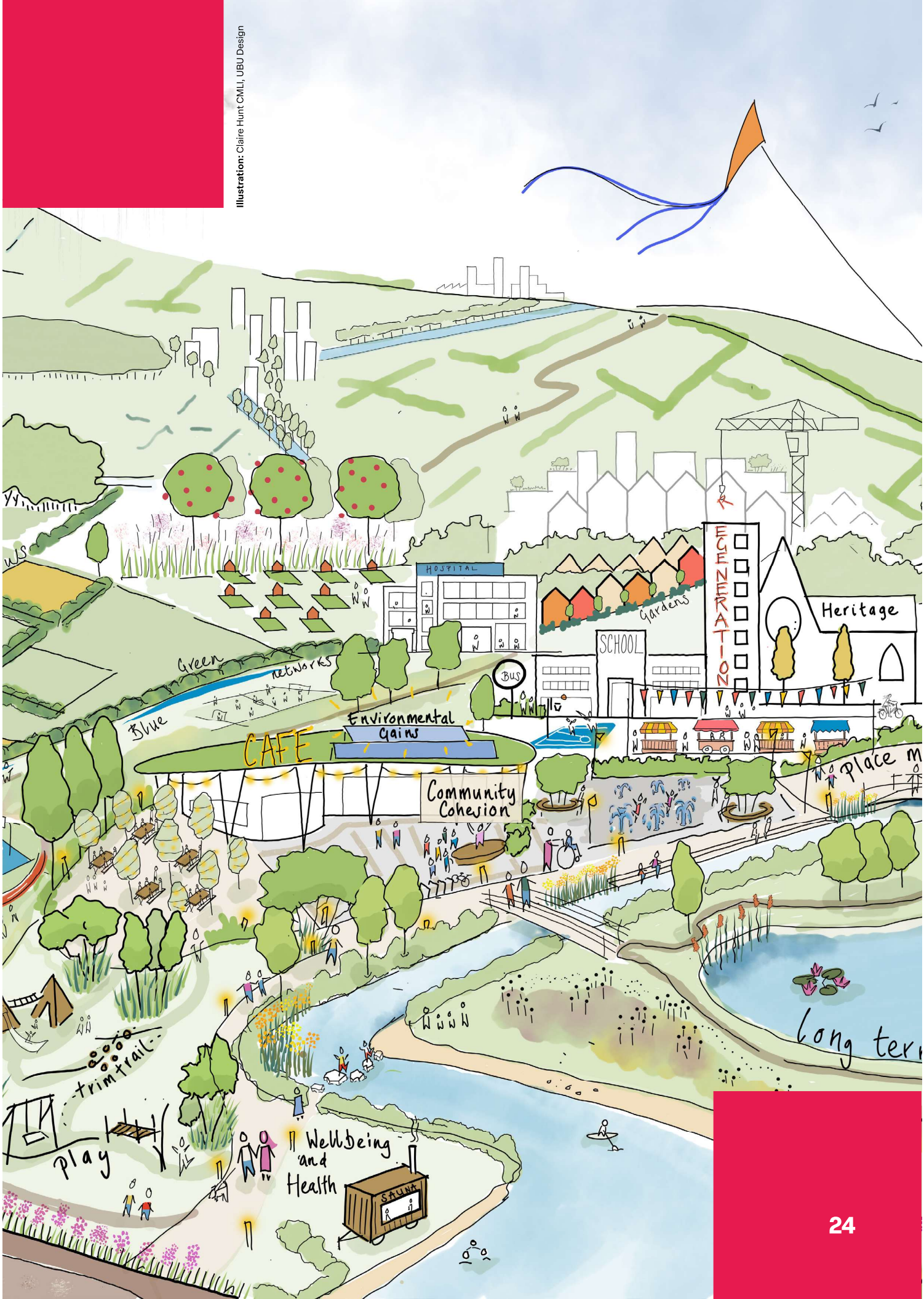
- Creating a briefing to make a strong case for a landscape-led approach to all those involved in land use decisions (in particular housing development). Workshops with members and non-members were held to develop this briefing which was published at UKREiiF in May 2025.

- Gathering evidence and seeking member views to inform a refreshed Corporate Strategy and brand identity for the LI.

- Building stronger links with Government and partners who can help us deliver our objectives. This includes Government departments and agencies in all four nations as well as partners such as the Royal Institute of Town Planning, the Royal Horticultural Society, the Town and Country Planning Association and partnerships of which the LI is a member such as the Construction Industry Council and Environmental Policy Forum.

St. Michael's Church riverside walk, flood wall and public gardens. © Atkins

Illustration: Claire Hunt CMLI, UBU Design



Looking Forward: Corporate Strategy 2025

A new Corporate Strategy is in place which sets out three strategic outcomes which will be shaping and driving our work moving forward:

- **Essential:** Landscape-led approaches are recognised as essential to deliver sustainable solutions to societal needs.
- **Expert:** Landscape professionals of today and tomorrow work to the highest professional standards, with the expert skills and knowledge needed to design, plan, and manage landscapes that enhance quality of life.
- **Inclusive:** The Landscape Institute defines and nurtures an inclusive, trusted community of professionals that lead positive change now and for the future.

The joint delivery of these outcomes will result in success and growth for the landscape profession and opportunities for members and registered practices and for the LI, facilitating the protection, conservation and enhancement of the natural and built environment for public benefit.

Robert Hughes,
CEO

Our Values

Our Values are a set of guiding beliefs that help us function together and shape the way staff, volunteers and members deliver this strategy. They define how staff conduct their work but also the desired culture and behaviours expected from our members, partners and community.

- **Innovative:** We learn from our successes and failures, demonstrating our desire for improvement.
- **Inclusive:** We believe relationships are built on inclusion that build connections amongst members and staff.
- **Respectful:** We treat everyone with dignity and worth. We acknowledge the unique contributions that individuals make to the LI.
- **Trusted:** We take ownership of our actions to help foster a culture of trust and improve staff and membership morale.

Staff, Members and volunteers will work together collaboratively and professionally, to deliver these.

London Pride 2025

Landscape-led briefing

This new briefing launched in May 2025, sets out why a landscape-led approach to built development is essential to delivering societal needs. It states the clear evidence for how a landscape-led approach delivers for the economy, health, the environment and communities and defines what a landscape-led approach is. Over the next year, we will be building on the publication with additional evidence and activity to get this message over to policy makers at national and local level and to developers. We ask for members to use the briefing to do the same.

Business Plan priorities for 2025/26

The business plan will deliver the strategic outcomes and will be reviewed annually on a rolling basis. Based on the foundations built in 2024/25, 2025/26 will be a year of transformation with a focus on:

1. **Increased Influence –** increase our influence on policy and wider agendas, focused policy interventions and improved communications.

2. **Strengthened Education Offer –** strengthen our education offer at all levels – including traditional and alternative routes into the landscape profession and to position landscape as a career of choice.

3. **Strengthened Membership** – articulate and strengthen our membership offer, empowering members, and delivering products and services that meet member needs.

4. **Organisational Effectiveness** – work to ensure continued sustainability and effectiveness of the LI underpinned by robust financial management, good governance and effective people management. Build effective and consistent communications and the continued implementation and embedding of the New Ways of Working.

Future growth

Work over the last two year has ensured the LI Board can now move towards greater strategic working with member impact increasing through a strengthened Council and the new standing committee structure. The 2025/26 Business Plan has a strong focus on both implementation and planning for the future with a focus on:

- Maximising opportunities for commercial income and broadening out into new income streams.
- The continuation of the digital transformation with the launch of the new platform and the integration within the LI and the membership.
- Recruiting and retaining members with a clear value proposition but also to position landscape as a career of choice for future members.
- Building the partnerships needed to raise the profile of the LI and the membership.

Financial performance

The Board has been clear from the detailed financial review and forecasting work it has undertaken that now is the time to invest in the potential of the Institute and profession, and its vital role for the future. The aim to ensure we have a modern membership home for landscape professionals which can meet member expectations and deliver our wider public benefit by focusing on the major issues facing society including climate change, the loss of nature and building a sustainable future; and the importance of landscape and creating beautiful, inclusive places for the health and wellbeing of us all.

The 2024/25 financial year was not without its challenges, and as such, a culture of cost discipline has been embedded throughout the organisation in order to build resilience and financial sustainability. It is this drive towards financial sustainability that will be the enabler to ensure the LI is in the strongest possible position to deliver what members need to thrive in this changing world, to champion and be the voice of landscape professionals, and to use it to influence policy and shape the future of our profession and the places where we live.

Having budgeted a deficit of £81k for the financial year, the year ended with an operating surplus of £4.1k which represents a considerable improvement and demonstrates the journey that the LI is on to improving the finance in the long-term.

Once again, membership numbers and impressive retention rates have been retained but the LI must still strive to grow, add new members and ensure existing members are well serviced with the benefits of their subscription. In a year without the LI Awards, commercial activity has continued to be a challenge with CPD events (webinars and masterclasses), journal advertising as well as jobsite, again, all underperforming.

The financial discipline embedded throughout the organisation led to a reduction in expenditure of £275k (10%) when compared to 2023/24 with a decrease in costs throughout all areas of operation.

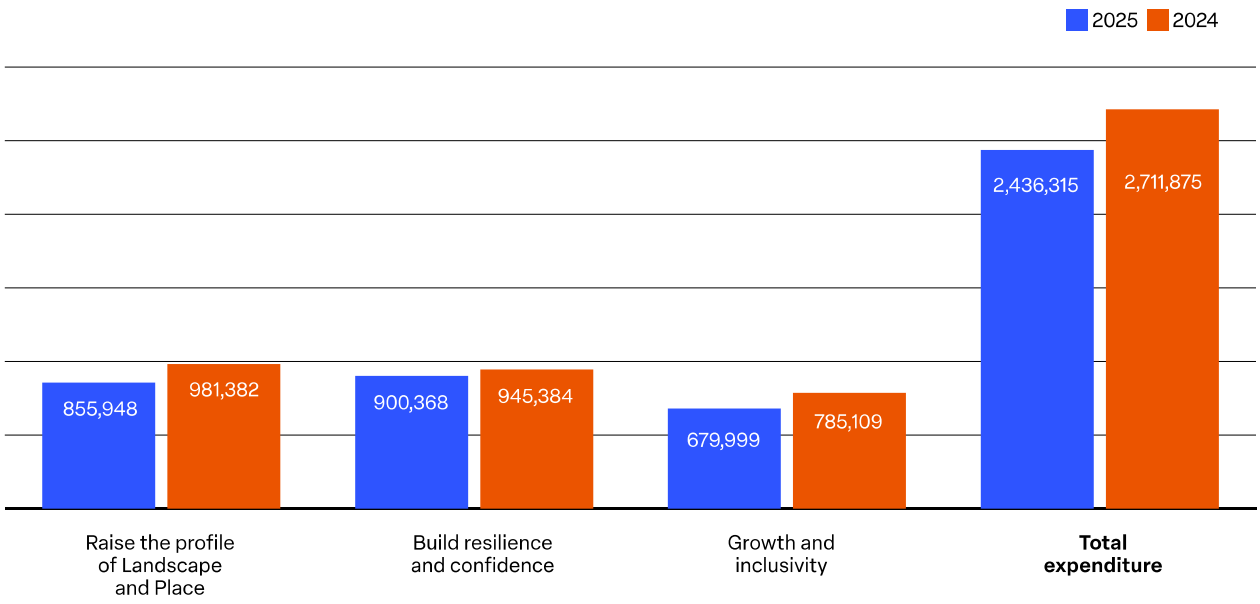
During the year there was £108k less spent on consultancy, along with a £22k reduction in legal and professional fees. In October, the staff adapted to hybrid working to operating without a fixed office for a two-year exploration period leading to a cost saving of £81k on premises. Despite significant gains during the first ten months of the financial year from our investment portfolios, global uncertainty saw these fall during the final two months, ultimately leading to a £28.7k loss, highlighting the strength in moving to an operational surplus financial model moving forward. All of these factors contributed to an overall deficit of £24.6k which represents a turning point for the LI in the journey to long-term sustainability.

Unrestricted funds decreased to £1,453k. Disclosure notes 18 to the accounts provide an overview of the uses of these funds. Our general fund increased by £8.7k from £334k to £343k which represents two months of operating expenditure.

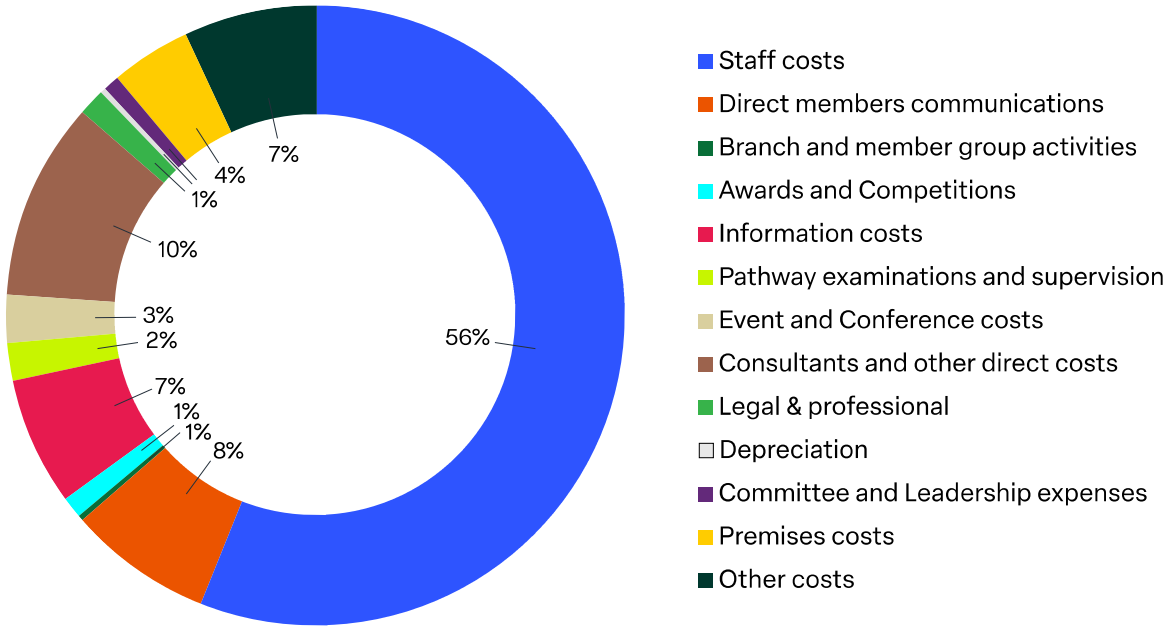
Much of this report has focussed on the actions taken to address the financial position and build a sustainable financial model for the future with the aim to return to healthy surpluses and to rebuild our reserves position going forward.

The Board has streamlined its investment, holding more in cash (to improve resilience at a time of global uncertainty) and agreeing to re-designate our Property Fund as a Strategic Development Fund to invest in the new digital home.

A new business development function has been put in place to focus on growing and diversifying our income sources. There are many potential avenues to explore and by developing Landscape Services Limited, adopting commercial principles across all activities and taking a more account management approach the Board is optimistic about moving this work forward positively in 2025/26. However, it is recognised that the next two years will continue to be tough before the organisation can return to a healthy financial position to deliver the modern membership home for landscape professionals that members have a right to expect.



Breakdown of Expenditure



Investment policy

The investment objective is to generate a total return of inflation (measured by CPI) plus 3.5% per annum over the medium term, net of expenses. This will achieve the primary objective of maintaining the real value of the funds over the long term whilst permitting some moderate expenditure on an ongoing basis. The Institute adopts a total return approach to investment, generating the investment return from income and capital gains or losses. Returns from investment, which may fluctuate, may be applied to meeting either regular or exceptional expenditure.

The trustees have taken account of the Charity Commission's investment guidance. Its aim is to observe responsible investment principles and the charity's investment managers are expected to take into consideration the environmental, social and governance risk characteristics of existing and prospective investments. The investment managers are expected to engage with companies on social, environmental and business ethics issues and to exercise the LI's voting right. The trustees monitor the implementation of this policy by asking investment managers to report regularly on their performance and their engagement and voting activities.

We are committed to an annual review with our investment managers. This helps us ensure that they are in-keeping with the underlying values held by the Institute, given the diverse nature of the portfolios, but also to be alerted to benchmarks and circumstances which may impact on them such as the recent market upheaval.

Fundraising practice

At present the Institute does not engage in public fundraising and does not use professional fundraisers or commercial participators. The Institute nevertheless observes and complies with the relevant fundraising regulations and codes where appropriate. During the year there was no non-compliance of these regulations and codes and the Institute received no complaints relating to its fundraising practice.

Reserves policy

Our business plans have committed us to further necessary investment in the future growth of the Institute, particularly in the need to improve the internal operations, Human Resources, Finance, IT systems and processes. The increase in necessary costs has dented reserves during the year.

Our total unrestricted reserves at the year-end were £1,486k. This can be further broken between designated funds amounting to £1,121k and general fund (free reserve) of £365k.

The Free Reserves Policy is risk-based. The policy at year-end gives a Free Reserves target of £550k, which the Institute is significantly below. However, there remains £699k in the "Strategic Development" designated fund that ensures the financial viability of the Institute and supports the going concern position.

The priority is to rebuild the Free Reserves to the £550k target and then to replenish the Strategic Development Fund with the £400,000 which covered the operating deficit which arose during the pandemic and subsequent two years.

Principal risks and uncertainties

Over the year the Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established to manage those risks.

This risk management policy forms a key part of the Institute's internal control and corporate governance arrangements and plays a key part in Trustees ensuring the organisation is fit for purpose on an ongoing basis. This policy:

- Confirms the commitment of the Board to maintaining a strong risk management framework to ensure that the Institute makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

- Supports the internal control systems enabling the organisation to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

LI Awards 2023 Winner, Stanmer Park Management and Maintenance Plan. © LUC

The key strategic risks identified by the Board:

1. **Financial instability** – mitigation focused on longer term business planning, with flexibility built in and regular reforecasting; cautious assumptions, focus on diversification of income and building reserves, monitoring of investment performance and monitoring of position against Reserves Policy.

2. **Loss of members** – mitigation focused on strengthening voice across the UK, examining and adapting to England devolution and to seek to influence local decision making.

3. **Political shifts** – mitigation to promote the work of Members and campaigning in relation to landscape-led development.

4. **Loss of competitive advantage** – mitigation focused on predicting and adapting to a fast changing more competitive landscape and strategies to keep up with industry changes and differentiation from competitors.

5. **Resistance to change** – mitigation focused on evidence based decision making, innovation and empowering flexibility and responsive action to bring all along with the change and transformation.

6. **Low member engagement** – work focused on building a sense of community and to strengthen and maintain volunteers and the potential for networking to build a momentum.

7. **The LI becomes irrelevant** – focus on growing the membership and predict and respond to changing member needs and expectations.

8. **Reputational damage** – focus on professional quality and standards, addressing poor behaviour to mitigate impact on LI reputation.

9. **Ineffective organisation** – implement the New Ways of Working and new technologies to bring about change and increase effectiveness.

10. **Non-compliance with legislation and regulations** – keep abreast of legislation and regulation and ensure the LI complies.

Reference and administrative details

Royal Charter number:	RC000767
Charity Number (England & Wales):	1073396
Charity Number Scotland:	SC047057
Registered Office:	85 Tottenham Court Road, London W1T 4TQ

Trustees

Trustees who served during the year and up to the date of the publication of this report as follows:

Carolin Göhler	President from July 2024
Dr Saira Ali	President Elect from July 2025
Noel Farrer	Vice President to June 2025
Ruth Lin Wong Holmes	Vice President from July 2025
Mathew Haslam	Honorary Treasurer to June 2025
Matthew Bradbury	Honorary Treasurer from July 2025
Mark Smeeden	Honorary Secretary from July 2023
Adam Barker	Non-Chartered Trustee until June 2025
Tamanna Parwani	Non-Chartered Trustee from July 2025
Christine House	Chair of Education and Careers Committee
Ian Phillips	Chair of Policy and Public Affairs Committee
Jane Clarke	Independent Trustee
Marc Norden	Independent Trustee
Helen Oldfield	Independent Trustee

Principal staff

- **Robert Hughes,**
  Chief Executive
- **Rowena Lovell,**
  Board Secretary
- **Steve Randall,**
  Head of Finance
- **Margaret Johnson,**
  Head of HR
- **Neelam Sheemar,**
  Head of Marketing and Communications
- **Belinda Gordon,**
  Director of Policy and Public Affairs
- **Jonathan Ellis,**
  Director of Membership and Professional Standards

Bankers	Natwest Bank PO Box 2161 20 Dean Street London W1A 1SX	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Russell Cooke 2 Putney Hill London SW15 6AB	
Auditors	Moore Kingston Smith 9 Appold Street London EC2A 2AP	

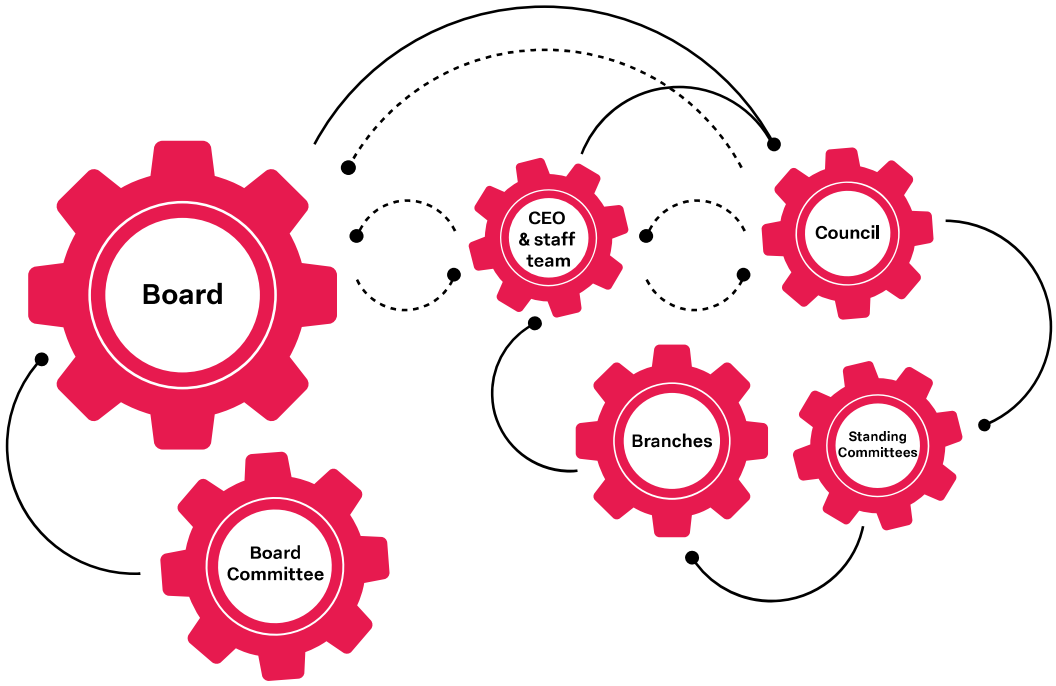
Structure, governance and management

Under the provisions of its Royal Charter, the Landscape Institute has a Board of Trustees which meets at least four times per year, and Council which meets at least three times per year.

The Institute has a wholly owned subsidiary, Landscape Services Limited, by nature of common control, which is registered in England and Wales. Its activities serve to generate income for the furtherance of the Institute's charitable objectives.

In early 2020 the decision was made to acquire The Parks Alliance (TPA) and transfer ownership to the Institute in order for the TPA to act as a vehicle to facilitate the Institute's work and expansion in the Parks sector. The effective date of the acquisition was 1st April 2021. In September 2021, the Board agreed that The Parks Alliance Company was to be made dormant as an entity, whilst activities around Parks carried forwards within the current Institute's charity structure as highlighted above. The company remains dormant but there are plans are to revisit this.

Governance structure of the LI



Board of Trustees

The Board of Trustees is accountable to the Charity Commission for the effective running of the Institute. Up to thirteen trustees are on the Board and include:

- Six Trustees directly elected by Members of the Institute.
- Three Chairs of Standing Committees appointed by Council.
- Up to four Independent Trustees appointed by Council for their skills and expertise.

All trustees sign up to a Trustees' Code of Conduct, commit themselves to working to the Trustee role description and to acting in the best interests of the LI and within the governing documents of the Landscape Institute.

Induction and training for Trustees is arranged and ongoing support for Board and Council is in place to enable them to discharge their functions effectively. This includes guidance on the LI's Royal Charter, By-Laws and Regulations.

Trustees give their time voluntarily. Any expenses reclaimed from the Institute are set out in note 6 to the accounts. A discretionary stipend provision can be considered for the President subject to the current policy and after obtaining the required approval from the Charity Commission.

Board Committees

A number of Committees are set up by the Board to advise them on priority areas of Finance and Risk, Governance, and People, Culture and Change.

Chief Executive

The Trustees delegate the day-to-day operations of the Institute to the Chief Executive and other principal staff set out on page 38 and monitor performance against an agreed operational plan throughout the year.

Council

The Council plays an important role in monitoring the fulfilment of objectives as set out in the Charter, representing members in the governance structure and vital input into workstreams and future planning of the Institute.

The Council holds the Board to account by reviewing performance, accounts, corporate plans and business plans, and maintaining the governance cycle. They comment on proposals from the Board on the amendment of the Institute's Regulations and are responsible for appointing Trustees and, if required, for removing Trustees in accordance with the procedures set out in the Regulations. This is all reflected in the Terms of Reference.

The Council meets with the Board for a joint meeting once a year.

Branches

There are 11 branches - 9 in England and 1 in each of Scotland, and Wales. There is not currently a branch in Northern Ireland. All branches play an important role in providing representation for members and delivering professional development events, talks and seminars, workshops covering LI's Chartership route ('Pathway to Chartership'), support to LI members at a country or regional level and numerous social events. They also support the LI on consultation responses to policy issues and promote the profession to a range of audiences. Each branch has a representative on the LI's Council and plays a key part within the LI.

Remuneration policy for key management personnel

Remuneration of the Chief Executive and Senior team is set by the Board of Trustees, with regard to industry benchmarks, performance and financial resources. The remuneration of all other staff is reviewed annually based on a recommendation from the Chief Executive and approval by the Board of Trustees.

Statement of responsibilities of the Trustees

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved by the trustees on 9 October and signed on their behalf by

Carolin Göhler, President/Chair of the Board of Trustees

Section 2

Independent auditor's report to the members of The Landscape Institute

2

Opinion

We have audited the financial statements of Landscape Institute (the 'parent charity') and its subsidiary for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Group and Parent Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the Annual Report is inconsistent in any material respect with the financial statements; or
- The group and parent charity have not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees; responsibilities statement set out on page 42, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group or parent charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the group and parent charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the group and parent charity complies and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the group and parent charity complies with these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the parent charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the parent charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the parent charity and parent charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP.

Date: 4 December 2025

Moore Kingston Smith LLP, Statutory auditor 6th Floor,
9 Appold Street, London, EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor
in terms of Section 1212 of the Companies Act 2006.

Royal Charter no. RC000767
Charity no. 1073396

Landscape Institute

Trustees' Report and Financial Statements

31st March 2025

MOORE Kingston Smith

Landscape Institute

Consolidated Statement of Financial Activities

For the year ended 31st March 2025

		2025			2024		
		Unrestricted	Restricted	**Total**	Unrestricted	Restricted	Total
	Note	£	£	**£**	£	£	£
Income from:							
Charitable activities							
Raise the profile of Landscape and Place	2a	6,106	–	**6,106**	155,600	–	155,600
Build resilience and confidence	2b	340,994	–	**340,994**	233,651	–	233,651
Growth and inclusivity	2c	1,974,979	–	**1,974,979**	1,948,889	–	1,948,889
Investment income		36,955	–	**36,955**	52,075	–	52,075
Other income	3	81,403	–	**81,403**	65,248	–	65,248
Total income		2,440,437	–	**2,440,437**	2,455,463	–	2,455,463
Expenditure on:							
Charitable activities							
Raise the profile of Landscape and Place		855,948	–	**855,948**	981,382	–	981,382
Build resilience and confidence		900,368	–	**900,368**	945,384	–	945,384
Growth and inclusivity		679,999	–	**679,999**	785,109	–	785,109
Total expenditure	4a	2,436,315	–	**2,436,315**	2,711,875	–	2,711,875
Net incoming/(outgoing) resources before recognised gains and losses		4,122	–	**4,122**	(256,412)	–	(256,412)
Net gain/(loss) on investments		(28,767)	–	**(28,767)**	98,293	–	98,293
Net incoming/(outgoing) resources before transfers		(24,645)	–	**(24,645)**	(158,119)	–	(158,119)
Gross transfers between funds	19a	–	–	**–**	–	–	**–**
Net income/(expenditure) for the year and net movement in funds	5	(24,645)	–	**(24,645)**	(158,119)	–	(158,119)
Reconciliation of funds							
Total funds brought forward		1,472,422	5,306	**1,477,728**	1,630,541	5,306	1,635,847
Total funds carried forward	19a	1,447,777	5,306	**1,453,083**	1,472,422	5,306	1,477,728

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 19 to the financial statements.

Landscape Institute

Balance sheets

As at 31st March 2025

	Note	The group 2025 £	The group 2024 £	The Institute 2025 £	The Institute 2024 £
Fixed assets					
Tangible assets	10	**7,896**	7,086	**7,896**	7,086
Intangible assets	11	**311,679**	215,039	**311,679**	215,039
Investments	13	**1,066,938**	1,329,791	**1,066,945**	1,329,798
		1,386,513	1,551,916	**1,386,520**	1,551,923
Current assets					
Debtors	16	**303,534**	222,098	**564,931**	255,862
Short term deposits		**355,363**	85,774	**355,363**	85,774
Cash at bank and in hand		**261,166**	278,262	**159,980**	155,249
		920,063	586,134	**1,080,274**	496,885
Liabilities					
Creditors: amounts due within one year	17	**853,493**	660,322	**1,013,711**	571,080
Net current (liabilities)/ assets		**66,570**	(74,188)	**66,563**	(74,195)
Net assets	18a	**1,453,083**	1,477,728	**1,453,083**	1,477,728
Funds	19				
Restricted income funds		**5,306**	5,306	**5,306**	5,306
Unrestricted income funds					
Designated Funds		**1,104,285**	1,137,714	**1,104,285**	1,137,714
General funds		**343,492**	334,708	**343,492**	334,708
Total Unrestricted income funds		**1,447,777**	1,472,422	**1,447,777**	1,472,422
Total funds		**1,453,083**	1,477,728	**1,453,083**	1,477,728

Approved by the Trustees on 9th October 2025 and signed on their behalf by:

Carolin Göhler, President/Chair of the Board of Trustees

Landscape Institute

Consolidated statement of cash flows

For the year ended 31st March 2025

	Note	2025		2024	
		£	£	£	£
Net cash provided by operating activities	20		**81,552**		(436,798)
Cash flows from investing activities:					
Dividends, interest and rents from investments		**36,955**		52,075	
Proceeds from the sale of investments		**1,277,816**		1,025,000	
Purchase of investments		**(1,043,730)**		(550,000)	
Purchase of fixed assets		**(100,100)**		(223,009)	
Reclassification from short term deposits	13, 10 , 11	**(269,590)**		128,338	
Interest rolled over on short term deposits				(2)	
Net cash provided by / (used in) investing activities			**(98,649)**		432,402
Change in cash and cash equivalents in the year			**(17,096)**		(4,396)
Cash and cash equivalents at the beginning of the year			**278,262**		282,658
Cash and cash equivalents at the end of the year			**261,166**		278,262

1 Accounting policies

a) Statutory information

The Landscape Institute is a registered charity, incorporated by Royal Charter, with the Charity Commission in England and Wales and Office of the Scottish Charity Regulator in Scotland. The registered office address is 85 Tottenham Court Road, London W1T 4TQ.

b) Basis of Preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP 2015), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The presentational currency is pounds sterling, figures are rounded to the nearest £.

These financial statements consolidate the results of the Institute and its wholly-owned subsidiary Landscape Services Limited on a line by line basis. Transactions and balances between the Institute and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes to the accounts. A separate statement of financial activities, or income and expenditure account, for the Institute itself is not presented but the parent-only results are summarised in note 15 and the subsidiary results are provided in note 14. The Parks Alliance financial information has not been consolidated due to the immaterial nature of their net assets. The effective date of acquisition is 1 April 2021.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The Institute meets the definition of a public benefit entity under Charities SORP 2015.

d) Going concern

The trustees consider that there are no material uncertainties about the Institute's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1 Accounting policies (continued)

e) Income

Income is recognised when the Institute has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Institute has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Subscription income is recognised for the period for which the services are provided.

Income from the sale of publications, advertising, and examinations is recognised in the period in which the activity occurs.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Institute; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering and communicating membership, educational, policy, technical and professional services, undertaken to further the purposes of the Institute and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged in full to support costs.

1 Accounting policies (continued)

i) Allocation of support and governance costs

Expenditure is allocated to a particular activity where the cost relates directly to that activity. Support costs, being the salary and overhead costs of the central function, and governance costs, are apportioned to activities on the basis of staff time spent on those activities.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture, fittings and office equipment	25% straight line
Computers	33 ⅓% straight line

l) Intangible fixed assets

Items of IT software are capitalised where the purchase price exceeds £1,000. Amortisation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual

Website and database	20% straight line

m) Investments

(i) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading “Net gains/(losses) on investments” in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

(ii) Investment in subsidiary

Investment in the subsidiary Landscape Services Limited is included in the Institute's balance sheet at cost.

n) Short term deposits

Short term deposits include cash balances that are invested in accounts without a maturity date with the intention of supporting the investment in the new CRM or being available to be added to the investment portfolio.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies (continued)

p) Debtors

Trade or other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

q) Creditors and provisions

Creditors and provisions are recognised where the Institute has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

r) Pensions

The Institute operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Institute in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the Institute to the fund. The Institute has no liability under the scheme other than for the payment of those contributions.

s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

t) Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Income from charitable activities

		2025				2024
	Restricted £	Unrestricted £	**Total £**	Restricted £	Unrestricted £	Total £
High Street Task Force	–	6,106	**6,106**	–	10,208	**10,208**
Awards and Competitions events	–	–	**–**	–	145,392	**145,392**
a Sub-total for Raise the Profile of Landscape and Place	–	6,106	**6,106**	–	155,600	**155,600**
Examination and Pathway fees	–	150,007	**150,007**	–	136,794	**136,794**
Branch event income	–	10,335	**10,335**	–	7,552	**7,552**
University accreditation fees	–	33,444	**33,444**	–	37,308	**37,308**
Journal advertising	–	24,100	**24,100**	–	21,900	**21,900**
Publication sales and royalties	–	19,011	**19,011**	–	23,027	**23,027**
Income from training activities	–	104,097	**104,097**	–	7,070	**7,070**
b Sub-total for Building Resilience and Confidence	–	340,994	**340,994**	–	233,651	**233,651**
Member subscriptions	–	1,723,711	**1,723,711**	–	1,629,434	**1,629,434**
Practice fees	–	187,358	**187,358**	–	221,829	**221,829**
Grant income	–	1,663	**1,663**	–	9,313	**9,313**
Website advertising	–	62,247	**62,247**	–	88,313	**88,313**
c Sub-total for Growth and Inclusivity	–	1,974,979	**1,974,979**	–	1,948,889	**1,948,889**
Total Income from charitable activities	–	2,322,079	**2,322,079**	–	2,338,140	**2,338,140**

3 Other income

	Restricted £	Unrestricted £	**Total £**	Restricted £	Unrestricted £	**Total £**
Insurance commission	–	22,917	**22,917**	–	25,483	**25,483**
Other income	–	58,486	**58,486**	–	39,765	**39,765**
	–	81,403	**81,403**	–	65,248	**65,248**

4a Analysis of expenditure (current year)

	Raise the profile of landscape and place with the public and decision makers	Build the resilience and confidence of the Landscape Profession	Grow and be more inclusive as an organisation	Governance Costs	Support Costs	2025 Total	2024 Total
	£	£	£	£	£	£	£
Staff costs (note 6)	369,382	319,302	291,973	155,166	237,107	**1,372,930**	1,324,681
Direct members communications	24,097	132,816	9,005	–	15,700	**181,618**	158,316
Branch and member group activities	–	9,722	–	–	–	**9,722**	27,529
Awards and Competitions	2,590	2,590	23,095	–	–	**28,275**	132,913
Information costs	11,217	7,346	51,815	–	91,455	**161,833**	119,723
Pathway examinations and supervision	–	45,071	–	–	–	**45,071**	42,233
Event and Conference costs	62,302	–	–	–	–	**62,302**	105,183
Consultants and other direct costs	47,923	47,923	47,923	–	110,424	**254,193**	362,550
Legal & professional	–	8,622	–	–	23,165	**31,787**	54,012
Depreciation	–	–	–	–	2,650	**2,650**	2,010
Committee and Leadership expenses	–	–	–	19,793	–	**19,793**	11,914
Premises costs	–	–	–	–	99,253	**99,253**	180,911
Other costs	–	27,195	–	–	139,693	**166,888**	189,900
	517,511	600,587	423,811	174,959	719,447	**2,436,315**	2,711,875
Support costs	244,613	215,834	187,055	71,945	(719,447)		–
Governance costs	93,823	83,947	69,133	(246,904)	–		
Total expenditure 2025	**855,948**	**900,368**	**679,999**	–	–	**2,436,315**	2,711,875

4b Analysis of expenditure (prior year)

	Raise the profile of landscape and place with the public and decision makers	Build the resilience and confidence of the Landscape Profession	Grow and be more inclusive as an organisation	Governance Costs	Support Costs	2024 Total
	£	£	£	£	£	£
Staff costs (note 6)	289,039	300,282	365,208	152,976	217,176	**1,324,681**
Direct members communications	24,097	120,653	365	–	13,201	**158,316**
Branch and member group activities	–	27,529	–	–	–	**27,529**
Awards and Competitions	110,029	3,513	19,371	–	–	**132,913**
Pathway examinations and supervision	–	42,233	–	–	–	**42,233**
Event and Conference costs	104,808	375	–	–	–	**105,183**
Consultants and other direct costs	74,108	74,108	74,107	–	140,227	**362,550**
Legal & professional	–	21,166	–	–	32,846	**54,012**
Depreciation	–	–	–	–	2,010	**2,010**
Committee and Leadership expenses	–	–	–	11,914	–	**11,914**
Premises costs	–	–	–	–	180,911	**180,911**
Other costs	–	23,690	–	–	166,210	**189,900**
	612,727	618,944	505,802	164,890	809,512	**2,711,875**
Support costs	275,235	242,854	210,472	80,951	(809,512)	**–**
Governance costs	93,420	83,586	68,835	(245,841)	–	
Total expenditure 2024	**981,382**	**945,384**	**785,109**	**–**	**–**	**2,711,875**

5 Net income/(expenditure) for the year

This is stated after charging

	2025	2024
	£	£
Depreciation	2,650	2,010
Trustee's expenses	7,558	4,773
Auditors' remuneration (net of VAT):		
• Audit - Sayer Vincent (2022/3)	-	6,400
• Audit - Moore Kingston Smith (2024/25)	23,400	21,920
• Other services	1,548	3,095
Operating lease rentals:		
• Property	74,509	154,570
• Office equipment	1,985	503

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	1,104,158	1,015,924
Redundancy and termination costs	22,319	28,907
Social security costs	114,601	102,833
Employers contributions to defined contribution pension scheme	71,821	57,461
Other staff related costs including travel and agency staff	60,030	119,556
	1,372,929	1,324,681

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2025	2024
	No.	No.
£60,000 - £69,999	2	1
£70,000 - £80,000	-	1
£80,001 - £90,000	-	1
£90,001- £100,000	1	-

The total employee benefits including employer's National Insurance, pension contributions and termination costs of the key management personnel were £475,604 (2024: £446,019).

No Trustees were paid (2024: nil) and no Trustees received any other benefits from employment with the Institute in the year (2024: nil). The payment of the salary in 2024 is in accordance with clause 9.1(b) of our Royal Charter.

During the year, no trustees (2024: nil), received remuneration in respect of professional services provided (2024: nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £7,558 (2024:£4,381) incurred by 8 trustees (2024: 9) relating to attendance at meetings of the trustees, meetings with members and external representation of the Institute.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
Raise the profile of Landscape and Place	8	8
Build the resilience and confidence of the profession	6	6
Inclusive Growth	5	5
Support	4	2
Governance	2	1
	25	22

8 Taxation

The Institute is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The Institute's trading subsidiary Landscape Services Ltd gift aids any available profits to the Institute.

9 Related party transactions

Related party transactions with Hardscape Products Ltd, a company which a Trustee is a director, but without any day-to-day management control, amounted to income received by the Landscape Institute from Hardscape of £7,920 and expenditure made to Hardscape of £nil. (Prior year the Landscape Institute received £28,104 from Hardscape and made payments of £2,851).

Other than those disclosed above, there were no other related party transactions during the year.

10 Tangible fixed assets

The group and the charity	Computers	Totals
	£	£
Cost		
At the start of the year	14,175	14,175
Additions in year	3,460	3,460
Less: disposals during the year	-	-
At the end of the year	17,635	17,635
Depreciation		
At the start of the year	7,089	7,089
Disposals	-	-
Charge for the year	2,650	2,650
At the end of the year	9,739	9,739
Net book value		
At the end of the year	7,896	7,896
At the start of the year	7,086	7,086

The tangible fixed assets of the Institute are the same as those of the group and, therefore, have not been stated separately.

All of the above assets are used for charitable purposes.

11 Intangible fixed assets

The group and the charity	Database and website	Totals
	£	£
Cost		
At the start of the year	490,540	**490,540**
Additions in year	96,640	**96,640**
Less: disposals during the year	–	**–**
At the end of the year	587,180	**587,180**
Amortisation		
At the start of the year	275,501	**275,501**
Disposals	–	**–**
Charge for the year	–	**–**
At the end of the year	275,501	**275,501**
Net book value		
At the end of the year	**311,679**	**311,679**
At the start of the year	215,039	215,039

The intangible fixed assets of the Institute are the same as those of the group and, therefore, have not been
All of the above assets are used for charitable purposes.

12 Capital Commitments

The Group and the Institute has a contractual commitment in relation to the new CRM system and websites that is being implemented during 2025/26. It is expected to be completed in September 2025.

	The group		The Institute	
	2025	2024	**2025**	2024
	Database and Website	Database and Website	**Database and Website**	Database and Website
	£	£	£	£
Within 1 year	**64,584**	96,876	**64,584**	96,876
2 – 5 years	**–**	64,584	**–**	64,584
	64,584	161,460	**64,584**	161,460

13 Investments

	The group		The Institute	
	2025	2024	**2025**	2024
	£	£	**£**	£
Listed Investments				
Fair value at the start of the year	**1,329,791**	1,706,497	**1,329,791**	1,706,497
Additions during the year	**1,043,730**	550,000	**1,043,730**	550,000
Disposals during the year	**(1,043,730)**	(550,000)	**(1,043,730)**	(550,000)
Withdrawal of Funds during the year	**(234,086)**	(475,000)	**(234,086)**	(475,000)
Net gain/(loss) on change in fair value	**(28,767)**	98,294	**(28,767)**	98,294
Fair value of listed investments at the end of the year	1,066,938	1,329,791	**1,066,938**	1,329,791
Investment in subsidiary undertaking	**–**	–	**7**	7
Total investments	**1,066,938**	1,329,791	**1,066,945**	1,329,798

Investments comprise

	The group		The charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
UK Common investment funds	**1,066,938**	1,329,791	**1,066,938**	1,329,791
Unlisted shares in UK registered companies	**–**	–	**7**	7
	1,066,938	1,329,791	**1,066,945**	1,329,798

14 Subsidiary Undertaking

The Institute owns the whole of the issued ordinary share capital of £7 in Landscape Services Limited, a company registered in England (company number 1883313). Activities of the subsidiary include events management and sales of advertising and publications. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed to the Institute through a gift aid donation. A summary of the results of the subsidiary is shown below:

	2025 £	2024 £
Turnover	381,978	529,037
Cost of sales	(8,892)	(225,594)
Gross profit	373,086	303,443
Administrative expenses	(144,998)	(120,591)
Profit on ordinary activities before taxation	228,088	182,852
Taxation on profit on ordinary activities	–	–
Profit for financial year	228,088	182,852
Retained earnings		
Retained earnings brought forward	–	–
Profit for the financial year	228,088	182,852
Distribution to parent entity	(228,088)	(182,852)
Retained earnings carried forward	–	–

The aggregate of the assets, liabilities and funds was:

Assets	257,368	247,885
Liabilities	(257,361)	(247,878)
Funds	7	7

During the year, the institute recharged the subsidiary management and overhead costs of £145k (2024: £121k)

15 Parent charity

The parent Institute's gross income and the results for the year are disclosed as follows:

	2025 £	2024 £
Gross income	2,058,457	1,926,425
Results for the year	(24,645)	(158,119)

16 Debtors

	The group		The Institute	
	2025	2024	**2025**	2024
	£	£	**£**	£
Trade debtors	**22,034**	30,551	**2,566**	10,761
Due from group undertakings	**–**	–	**374,789**	–
Office Rent Deposit	**–**	18,373	**–**	18,373
VAT Debtor	**–**	–	**–**	81,646
Prepayments and accrued income	**281,500**	173,174	**187,576**	145,082
	303,534	222,098	**564,931**	255,862

17 Creditors: amounts due within one year

	The group		The Institute	
	2025	2024	**2025**	2024
	£	£	**£**	£
Trade creditors	**204,523**	68,746	**204,162**	68,587
Due to group undertakings	**–**	–	**340,166**	76,990
Deferred income (please see below)	**509,959**	455,848	**347,360**	307,881
Taxation and social security	**27,167**	26,941	**27,167**	26,941
VAT creditor	**16,990**	15,279	–	–
Other creditors	**41,906**	17,048	**41,906**	17,048
Accruals	**52,948**	76,460	**52,950**	73,633
	853,493	660,322	**1,013,711**	571,080

Deferred income comprises:

Membership fees received in advance	**290,531**	269,101	**290,531**	269,101
Registered practice fees in advance	**150,583**	140,380	**–**	–
Examination fees in advance	**42,894**	31,280	**42,894**	31,280
Accreditation Fees	**13,935**	–	**13,935**	–
Sponsorship	**12,016**	15,087	**–**	7,500
	509,959	455,848	**347,360**	307,881

All 2024 Deferred Income was released in the financial year.

18a Current year analysis of group net assets between funds

	Restricted funds	Designated funds	General funds	**Total funds**
	£	£	**£**	£
Tangible fixed assets	–	7,896	–	**7,896**
Intangible fixed assets	–	–	311,679	**311,679**
Investments	–	1,096,389	(29,451)	**1,066,938**
Net current assets/ (liabilities)	5,306	–	61,264	**66,570**
Net assets at the end of the year	**5,306**	**1,104,285**	**343,492**	**1,453,083**

18b Prior year analysis of group net assets between funds

	Restricted funds	Designated funds	General funds	**Total funds**
	£	£	£	**£**
Tangible fixed assets	–	7,086	–	**7,086**
Intangible fixed assets	–	–	215,039	**215,039**
Investments	–	1,130,628	199,163	**1,329,791**
Net current assets/ (liabilities)	5,306	–	(79,494)	**(74,188)**
Net assets at the end of the year	**5,306**	**1,137,714**	**334,708**	**1,477,728**

19a Current year movements in funds

	At the start of the year	Income	(Expenditure)/ Investment gains	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Travel award	5,306	–	–	–	**5,306**
Total restricted funds	5,306	–	–	–	**5,306**
Unrestricted funds:					
Designated funds:					
Fixed assets – Project Kestrel	215,039	–	–	96,640	**311,679**
Branch funds	22,381	–	–	–	**22,381**
Project Kestrel	184,961	–	–	(96,640)	**88,321**
Strategic Development	715,333	–	(28,767)	(4,662)	**681,904**
Total designated funds	1,137,714	–	(28,767)	(4,662)	**1,104,285**
General funds	334,708	2,440,437	(2,436,315)	4,662	**343,492**
Total general funds	334,708	2,440,437	(2,436,315)	4,662	**343,492**
Total unrestricted funds	1,472,422	2,440,437	(2,465,082)	–	**1,447,777**
Total funds	**1,477,728**	**2,440,437**	**(2,465,082)**	**–**	**1,453,083**

19b Prior year movements in funds

	At the start of the year	Income	Expenditure	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Travel award	5,306	–	–	(390)	**5,306**
Total restricted funds	5,696	–	–	(390)	5,306
Unrestricted funds:					
Designated funds:					
Fixed assets – Project Kestrel	–	–	–	215,039	**215,039**
Branch funds	22,381	–	–	–	**22,381**
Project Kestrel	400,000	–	–	(215,039)	**184,961**
Strategic Development	1,026,284	52,075	98,293	(461,319)	**715,333**
Total designated funds	1,448,665	52,075	98,293	(461,319)	**1,137,714**
General funds	181,876	2,403,388	(2,711,875)	461,319	**334,708**
Total general funds	181,876	2,403,388	(2,711,875)	461,319	**334,708**
Total unrestricted funds	1,630,541	2,455,463	(2,613,582)	–	**1,472,422**
Total funds	**1,635,847**	**2,455,463**	**(2,613,582)**	**–**	**1,477,728**

General funds

General Funds are funds available for the purposes of the Institute to be spent as the Board of Trustees sees fit within the stated objectives of the charity. The Board of Trustees are free to set priorities and decide how and when to spend these funds, and they are not earmarked in any way.

19 Movement in funds - descriptions of funds

Purposes of restricted funds

The Travel Award Memorial fund originated from a donation to provide travel awards to members, and typically make three or four awards per year. With the appointment of new Education Managers towards the end of the financial year, this fund will be actively managed to use the funds after a period of inactivity.

Purposes of designated funds

The net value of fixed assets relating to Project Kestral is reflected in a designated fund. The amount is the actual expenditure incurred to date as at 31st March 2025.

Branch funds set aside to support branch activities

The Strategic Development fund comprises net proceeds of the sale of the Institute's former investment property. It is to support the future strategy of the Institute. 100% of dividend income and 20% of the movement on revaluation is allocated to the general fund.

The Project Kestrel Fund is monies set aside to support the development of a new CRM system and improved websites, to enhance the member experience and efficiencies of our internal processes.

20 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(24,645)**	(158,119)
Depreciation charges	**2,650**	2,010
Losses/ (gains) on investments	**28,767**	(98,293)
Dividends, interest from investments	**(36,955)**	(52,075)
(Increase)/decrease in debtors	**(81,436)**	(45,949)
Increase/(decrease) in creditors	**193,171**	(84,372)
Net cash provided by / (used in) operating activities	**81,552**	(436,798)

21 Operating lease commitments

The group's and the Institute's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	The group		The Institute	
	2025 £	2024 £	2025 £	2024 £
Within 1 year	**6,307**	82,824	**6,307**	82,824
	6,307	82,824	**6,307**	82,824

22 Contingent liabilities

The group and the charity had no contingent liabilities at the balance sheet date or the date of approval of these financial statements.

23. Legal status of the Institute

The Institute is a registered charity, Charity Commission number 1073396 and Scottish Charity Regulator number SC047057, and incorporated by Royal Charter, registration number RC000767.

Landscape Institute

85 Tottenham Court Road
London W1T 4TQ

Royal Charter number: RC000767
Charity number (England and Wales): 1073396
Charity number (Scotland): SC047057