

**PLANTNETWORK**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 31 MARCH 2021**

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Company number 3777793

Charity number 1081747

## **Annual Report of the Trustees**

### **Financial year April 2020 – March 2021**

PlantNetwork: The Plant Collections Network of Britain & Ireland is a company limited by guarantee, registered in England 3777793; registered charity 1081747. The charity is governed by its Memorandum and Articles of Association.

Registered office: Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

The Charity is administered by an Executive Board of Trustees, comprising 2020-21:

Chairman	Simon Toomer
Vice-Chairman	Ros Burnley, Nick Lightfoot (shared role)
Treasurer	Rachel Warmington (April-November 2020 - retired), Christopher Weddell (from November 2020)
Co-Treasurer	Rob Brett
Board Members	Rupert Wilson, Donald Murray, Sara Redstone, Stephen Herrington, Natalie Chivers, Will Ritchie, Ann Steele
Coordinator	Rebecca Slack (an employee appointed by the Board, not a Trustee)
Honorary President	Matthew Jebb

#### **24<sup>th</sup> Annual General Meeting**

The 24<sup>th</sup> AGM was held online on Thursday 23<sup>rd</sup> April 2020: this is the first time that the PlantNetwork AGM was organised online and did improve accessibility. The intention had been to hold the AGM during the Promoting Excellence in Horticulture Conference 2020 at the Royal Botanic Garden Edinburgh but this was cancelled due to the COVID-19 pandemic and the UK lockdown. Notification had been sent out to all members of PlantNetwork one month ahead of the meeting, as per usual practice, to inform them that the AGM was still taking place at the time and date advertised in the conference material but in an online format. Nominations for Board members were invited. Only one of the board members whose term ended in April 2020 stood for re-election: Chris Bisson had already stood down from the board and Faye Tuffrey did not stand for re-election so only Stephen Herrington was nominated for re-election and was duly elected. Co-opted board members Rachel Warmington and Ann Steele stood for election and were elected as full board members. Ros Burnley and Nick Lightfoot were nominated to share the role of Vice-Chair.

Critchleys, of Beaver House, Oxford, was appointed as examiner for a further year.

The AGM reviewed activity for the period 2019-2020. The PlantNetwork aims were reiterated: to support those working with gardens and plant collections in Britain and Ireland for conservation, knowledge and enjoyment. PlantNetwork also provides networking and professional development opportunities for the public gardens community. Changes to membership categories instigated in April 2019 were reviewed as were the events organised over the period. The AGM minutes are available.

#### **PlantNetwork employee**

Rebecca Slack (RS) was appointed to the coordinator role (part-time) and Company Secretary on 24 September 2018 and continued this role in 2020/21. The trustees made the decision not to furlough RS and to keep PlantNetwork operating as previously to provide support to furloughed members and network gardens during lockdown.

## **Annual Report of the Trustees**

### **Financial year April 2020 – March 2021**

#### **Meetings**

Board of Trustees: two Board meetings (83<sup>rd</sup> Board Meeting: 23<sup>rd</sup> September 2020; 84<sup>th</sup> Board Meeting: 3<sup>rd</sup> February 2021), a strategy day to discuss PlantNetwork strategy and reaction to the pandemic (24<sup>th</sup> June 2020) and two teleconferences (16<sup>th</sup> July 2020; 24<sup>th</sup> November 2020; with an additional two falling just outside the period: 31<sup>st</sup> March 2020 and 13<sup>th</sup> April 2021) were held during the financial year. Monthly catch-up meetings were also arranged from April 2020 to monitor PlantNetwork activity during the first few months of the pandemic but these ended in July 2020 when it was felt that PlantNetwork was providing support to members through the development of new initiatives.

The Annual Conference – called Promoting Excellence in Horticulture 2020 - was due to take place at the Royal Botanic Garden Edinburgh (RBGE) on 22<sup>nd</sup>-23<sup>rd</sup> April 2020 but was initially postponed to October 2020 before being moved online on 28<sup>th</sup>-30<sup>th</sup> October 2020. The conference was a collaboration between PlantNetwork, RBGE and the International Journal of Botanic Garden horticulture, *Sibbaldia*.

Due to the pandemic and subsequent lockdowns, all in-garden/in-person training events were cancelled with one, the annual Plant Records Group Meeting, being moved online (7<sup>th</sup> October 2020). A series of weekly webinars on a variety of topics relevant to horticulturists was organised from April to July 2020, becoming monthly from September 2020. A full list of the webinars, with recordings available for members/participants, is available from the PlantNetwork website under the 'Meetings' tab.

In addition to the webinars, a weekly (April-July) then monthly (August-December) virtual coffee morning was organised to bring members together, particularly those working in isolation or furloughed by their garden.

#### **Website & Newsletter**

The website continues to provide a single, integrated platform for events bookings, membership subscription and information dissemination. A customer relationship management (CRM) platform was integrated into the website in June/July 2020 providing even more flexibility in the use and development of the website. A members-only area has now been created providing members with additional resources and services such as free or discounted booking for events, access to event recordings and member-only reports and briefing notes. Much of the information on the website is still freely available and acts as a valuable source of information to the public. Social media platforms are used to publicise events and update followers on new resource availability. The weekly newsletter continues in an expanded format with many more contributions from members or the wider horticultural sector. It is now produced from within the CRM so is much more fully integrated with the membership records and allows for different subscription categories within the membership. A twice-yearly news update continues to be sent to non-members who have registered an interest in PlantNetwork.

#### **Membership**

Membership in the year 2020/21 totalled 70 institutional members (with each institutional membership representing from 1-200+ horticultural staff) and 123 individuals or personal members (including free membership for trainees on placements in gardens as part of the Historic and Botanic Garden Trainee Programme or the Professional Gardeners' Guild Traineeship). This represented a decline in institutional members, with a number deciding not to renew their membership due to uncertainty concerning the pandemic and lockdown of gardens. There was, however, a slight increase in individual members compared to previous years. Many of the institutional members are enrolling staff as individual members – depending on the category they select, they can include a set number of staff on the membership e.g. the small garden category allows up to 20 staff to join PlantNetwork and benefit from the newsletter, member accounts and discounts. At the close of the financial year, our newsletter was being sent to over 930 individual email addresses, up from 700 in the previous financial year and demonstrating the growing uptake by institutional members.

## **Annual Report of the Trustees**

### **Financial year April 2020 – March 2021**

#### **Sponsorship**

Our two silver sponsors, British Sugar TOPSOIL and Dragonfli, continued to provide sponsorship in 2020/21 providing much valued support to PlantNetwork, not least contributing to relevant webinars and providing website/newsletter material. They were joined by a gold supporter, Candide, who has been vital in supporting some of our online events, most notably participating in the Plant Records Meeting and Promoting Excellence in Horticulture Conference.

#### **Finances**

The COVID-19 pandemic has had a definite impact on the PlantNetwork finances, with reduced income from all sources including membership and events. While digital costs have gone up, costs for venue hire and catering were negligible but with the larger costs – staff salary and professional services – unchanged, strain has been placed on the financial situation of PlantNetwork.

Income from subscription amounted to £17,711, with total income (including conferences and job advertisements) rising to £41,583.

Total expenditure decreased as a result of events moving online but this increase was marginal as salary, pension etc. were still being paid due to the decision not to furlough. Expenditure was £41,164.

This generated a very small surplus of £419 which will be helpful in maintaining PlantNetwork operations into 2021/22 – expected to be another difficult year.

Total funds carried forward at year end March 2021 amounted to £65,842, which remain above the £30,000-£60,000 range of reserves sought by the Board.

#### **Public Benefit of the Charity**

This remains unchanged for PlantNetwork. The aims of PlantNetwork are for the public benefit, to both members and non-members alike. Supporting gardens and arboreta, and their staff, in managing, maintaining and developing their plant collections and publicising the value of horticulture to all, is a major benefit to the public. Public benefit operates through the provision of resources for education, conservation, biodiversity, and health and wellbeing. Without the existence of the network, this would be much more difficult to do. Membership is open to all, and access to the charity is not unfairly restricted by the membership charges, with many resources open to non-members through the website and non-members welcome to attend all PlantNetwork events. PlantNetwork, unlike other European Botanic Garden networks, maintains open access for membership and while aimed at professional horticulturists and the gardens they work in, also welcomes interested amateurs and individuals from allied professions. The low cost of personal membership (£15 to £40), which has been unchanged for a long time, has been made possible through the continued support of institutional members who now benefit from staff-wide membership of the network and more equitable membership categories. Charges for attending Forum groups or other day meetings are kept as low as possible to increase attendance and hence information exchange across gardens.

The PlantNetwork Board of Trustees continued to review PlantNetwork activities and communication. The Board consists of a small group of board members led by the Chairs. The aim of the review is to ensure that the charity continues to maximise public benefit, provide good value and varied training to members, and maintains a sustainable business plan. The review this year has been complicated by the COVID-19 pandemic: although activities and communication resulting from a reaction to the pandemic has resulted in greater accessibility of events by members and non-members, it has not yet been deemed necessary to evaluate the impact of this on the PlantNetwork business plan.

**Annual Report of the Trustees**  
**Financial year April 2020 – March 2021**

Sustainability is a key factor in PlantNetwork operation and this year has seen a reduction in travel associated with PlantNetwork events as all have moved online. While digital platforms do have an environmental cost (servers require a vast amount of energy), this is more than offset by the reduced travel by the Coordinator, trustees and members/meeting participants. The PlantNetwork Sustainability Programme continues, offering a range of reports (e.g, on water use) and webinars focused on developing or adopting sustainable approaches in gardens.

The Board has complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities and applicable law (United Kingdom Generally Accepted Accounting Practice Applicable to Smaller Entities). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that year. In preparing these financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared under the small company regime under the Companies Act 2006.

Signed:



Co- Chairperson : Ros Burnley and Stephen Herrington  
Date: 14/7/2021

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLANTNETWORK**

### **Independent examiner's report to the Trustees of PlantNetwork**

I report to the charity trustees on my examination of the accounts of PlantNetwork (the company) for the year ended 31 March 2021 which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's report**

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

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those accounting records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

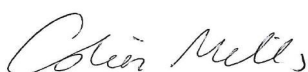
**Name of examiner:** Colin Mills

**Name of firm:** Critchleys Audit LLP

**Relevant professional body:** Institute of Chartered Accountants in England and Wales

**Address:** Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

**Date:** 19 July 2021



**PLANTNETWORK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Note</b>	<b>Restricted</b> £	<b>Unrestricted</b> £	<b>Total</b> <b>2021</b> £	<b>Total</b> <b>2020</b> £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	377	377	583
Interest receivable		-	27	27	39
Charitable Activities	4	<u>-</u>	<u>41,179</u>	<u>41,179</u>	<u>53,625</u>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<u>-</u>	<u>41,583</u>	<u>41,583</u>	<u>54,247</u>
<b>EXPENDITURE ON</b>					
Charitable Activities	5	<u>-</u>	<u>41,164</u>	<u>41,164</u>	<u>45,925</u>
<b>TOTAL EXPENDITURE</b>		<u>-</u>	<u>41,164</u>	<u>41,164</u>	<u>45,925</u>
Net income/(expenditure)		-	419	419	8,322
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>2,000</u>	<u>63,423</u>	<u>65,423</u>	<u>57,101</u>
Total funds carried forward		<u>2,000</u>	<u>63,482</u>	<u>65,842</u>	<u>65,423</u>

In 2020:

- All Income related to unrestricted funds.
- All Expenditure related to unrestricted funds.

**PLANTNETWORK**  
**Company Number: 3777793**

**BALANCE SHEET**  
**AT 31 MARCH 2021**

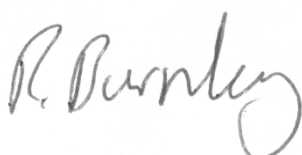
	<b>Note</b>	<b>2021</b> £	<b>2020</b> £
<b>FIXED ASSETS –Tangible assets</b>	6	263	525
<b>CURRENT ASSETS</b>			
Debtors	7	1,510	735
Cash at bank	8	<u>77,690</u>	<u>90,531</u>
Total		79,200	91,266
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	<u>(13,621)</u>	<u>(26,368)</u>
<b>NET CURRENT ASSETS</b>		<u>65,579</u>	<u>64,898</u>
<b>NET ASSETS</b>		<u>65,842</u>	<u>65,423</u>
<b>FUNDS</b>			
Restricted	11	2,000	2,000
Unrestricted		<u>63,842</u>	<u>63,423</u>
		<u>65,842</u>	<u>65,423</u>

The directors consider that for the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under section 476 of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Trustees on 14<sup>th</sup> July 2021.



Co- Chairperson : Ros Burnley and Stephen Herrington



## PLANTNETWORK

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1 CHARITY INFORMATION

PlantNetwork is a company limited by guarantee, registered in England. Its registered office is Beaver House, 23-38 Hythe Bridge Street, Oxford OX1 2EP. It is a public benefit entity.

#### 2 ACCOUNTING POLICIES

In preparing the accounts the following accounting policies have been complied with:

##### a) Basis of accounting

The financial statements comply with the Companies Act 2006, FRS102, and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

##### b) Income

Donations are included on a receipts basis. Membership subscriptions are included in income in the year to which they relate, any amounts received for the following year are included in deferred income.

Income from conferences and similar items is included when the conference occurs.

##### c) Expenditure

Expenditure is included on an accruals basis and include irrecoverable VAT. Direct costs are included in the relevant charitable activity and support costs are those costs that are not direct to one activity.

##### d) Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

##### e) Depreciation

Depreciation is charged on a straight line basis over four years on fixed assets.

#### 3 DONATIONS & LEGACIES

	2021	2020
	£	£
Sundry donations	<u>377</u>	<u>583</u>

#### 4 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Subscriptions	17,711	19,121
Conferences	10,529	11,982
Workshops and forums	1,256	7,031
Sponsorship	4,840	2,180
Miscellaneous (ads & mailing)	<u>6,843</u>	<u>13,311</u>
	<u>41,179</u>	<u>53,625</u>

**PLANTNETWORK**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

**5 CHARITABLE ACTIVITIES – PROMOTING, TRAINING AND  
NETWORKING FOR DOCUMENTED BOTANICAL COLLECTIONS**

	<b>2021</b>	<b>2020</b>
	£	£
Direct costs:		
Forum work groups and conferences	<u>6,448</u>	<u>8,934</u>
	6,448	8,934
Support costs (see below)	<u>34,716</u>	<u>36,991</u>
	<u>41,164</u>	<u>45,925</u>
Support costs can be further analysed as below:		
	<b>2021</b>	<b>2020</b>
	£	£
Salary	27,773	27,240
Pension contributions	1,776	1,700
Office and other costs	2,019	1,398
Travel, Liaison and meeting	185	3,555
Depreciation	262	262
Governance costs:		
Independent examiners' fees	1,500	1,426
Other fees to independent examiners/auditor	1,163	1,397
Other professional fees	<u>38</u>	<u>13</u>
	<u>34,716</u>	<u>36,991</u>

Staff costs are for one part time administrator/coordinator. No employee was paid in excess of £60,000. There was no remuneration paid to key management personnel.

**PLANTNETWORK**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

**6 TANGIBLE ASSETS**

**Office Equipment**

£

Cost:

At 1 April 2020

1,524

Additions

-

At 31 March 2021

1,524

Depreciation:

At 1 April 2020

999

Charge for the year

262

At 31 March 2021

1,261

Net book value

At 31 March 2021

263

At 31 March 2020

525

**7 DEBTORS**

**2021**

£

**2020**

£

Trade debtors

1,510

250

Prepayments

-

485

1,510

735

**8 CASH AT BANK**

**2021**

£

**2020**

£

Treasurers' account

15,222

17,695

Business investment account

15,824

15,796

CAF account

43,169

53,744

PayPal account

-

3,296

Stripe Account

3,475

-

77,690

90,531

**9 CREDITORS**

**2021**

£

**2020**

£

Trade creditors and accruals

3,050

2,238

Deferred income:

- Conference/forum income in advance

9

17,273

- Membership subscriptions

8,165

4,949

- Sponsorship income in advance

2,397

1,908

13,621

26,368

All income deferred above will be released to income in the following financial year.

# PLANTNETWORK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

### 10 TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration in the year (2020: £NIL). No Trustees received any reimbursement of expenses in the year (2020: £NIL).

There were no related party transactions in either year.

### 11 RESTRICTED FUNDS

	Database project £	Total £
At 1 April 2019	2,000	2,000
Income	-	-
Expenditure	<u>-</u>	<u>-</u>
At 31 March 2020	2,000	2,000
Income	-	-
Expenditure	<u>-</u>	<u>-</u>
At 31 March 2021	<u>2,000</u>	<u>2,000</u>

The balance on the database project represents monies which will be spent on the project in future years.

### 12 ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted £	Restricted £	Total £
<b>2021</b>			
Fixed assets	263	-	263
Net current assets	<u>63,579</u>	<u>2,000</u>	<u>65,579</u>
	<u>63,842</u>	<u>2,000</u>	<u>65,842</u>
<b>2020</b>			
Fixed assets	525	-	525
Net current assets	<u>62,898</u>	<u>2,000</u>	<u>64,898</u>
	<u>63,423</u>	<u>2,000</u>	<u>65,423</u>