

THE NATIONAL GARDEN SCHEME

England & Wales - Charity number 1112664

Details

Other names THE NATIONAL GARDENS SCHEME

Status Registered

Legal form Charitable company

Company number [05631421](#)

Registered 2006-01-09

Register [View on the Charity Commission register](#)

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Activities

Objects: 3. THE OBJECTS ARE3.1 ASSISTING SUCH CHARITIES OR CHARITABLE PURPOSES AS THE TRUSTEES SHALL THINK FIT;3.2 SUPPORTING CHARITIES, IN THEIR WORK IN THE PROVISION OF NURSING AND CARING, THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROMOTION OF HEALTH; AND3.3 SUPPORTING THE QUEEN'S NURSING INSTITUTE IN ITS WORK.

Activities: The NGS raises money for national nursing caring and gardening charities by receiving donations and other support as a result of opening gardens of quality, character and interest to the public. County teams raise funds primarily from donations from garden openings which are sent to Head Office. Gardens are promoted by the annual publication - The Yellow Book; the NGS website and County booklets.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Guernsey
- Jersey
- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,324,138	£5,721,564	£1,419,091	13
2023-12-31	£4,969,338	£5,365,504	£772,049	13
2022-12-31	£4,787,008	£4,594,734	£1,121,792	13
2021-12-31	£3,983,829	£3,916,171	£904,460	13
2020-12-31	£1,629,577	£1,355,338	£841,628	13

Trustees

Name	Role	Appointed
Rupert David Tyler	Chair	2020-11-18
Alastair Guy White Beor-Roberts		2018-09-25
Alexandra Denman		2026-03-26
Andrew Ratcliffe		2015-04-01
Arit Anderson		2021-03-17
Deborah Mary Thomson		2023-10-01
Heather Skinner		2026-03-26
John Norman Newton		2023-10-01
Lucy Anne Hall		2023-03-29
MAUREEN KESTEVEN		2017-11-22
Raoul Curtis-Machin		2025-11-27
SUSAN PHIPPS		2011-05-23
Susan Anne Paynton		2019-11-20
Vanessa Berridge		2025-11-27
Vernon Sanderson		2020-03-23

Linked charities

- NATIONAL GARDENS SCHEME CHARITABLE TRUST (1112664-1)

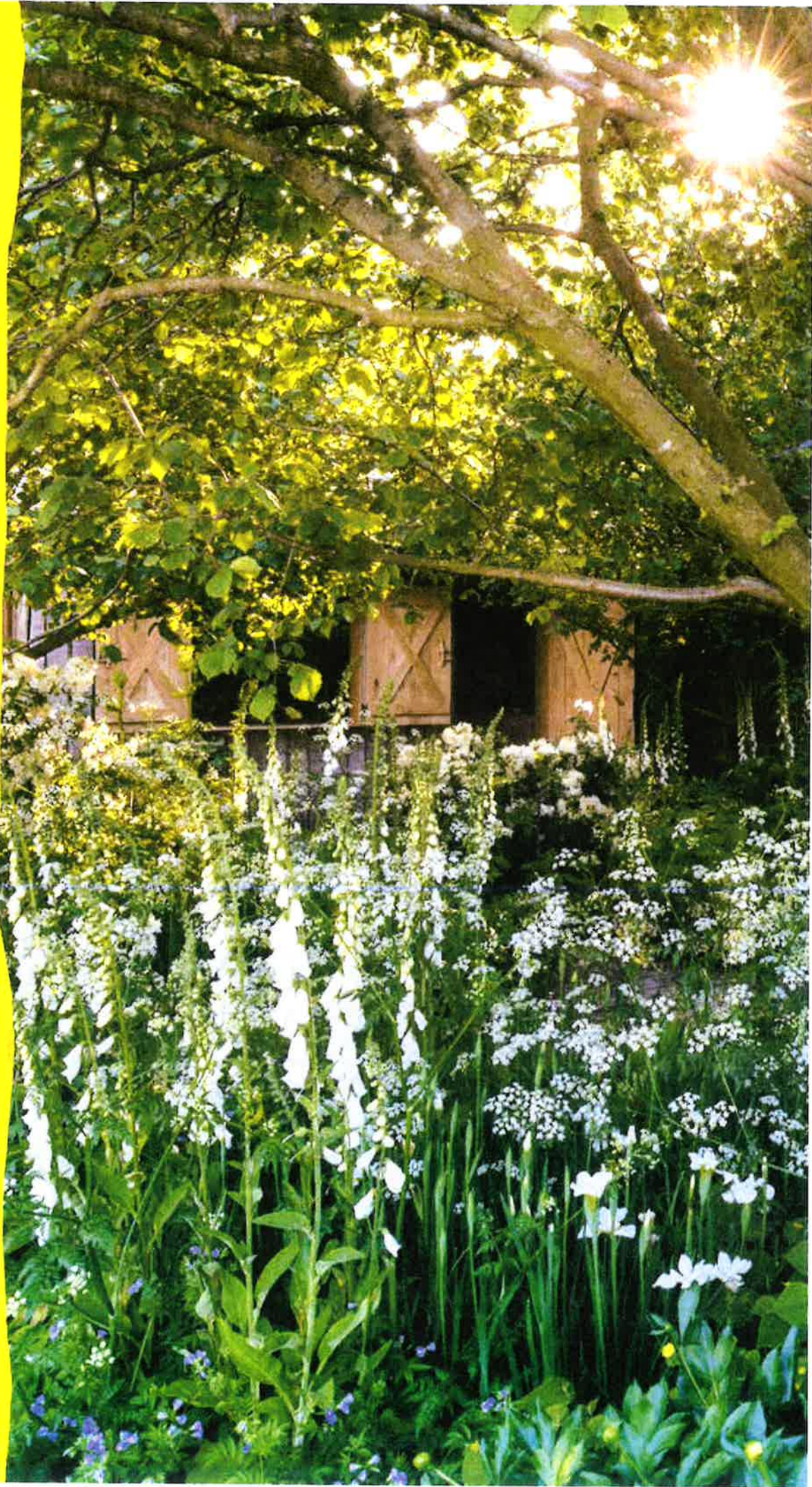
THE NATIONAL GARDEN SCHEME

England & Wales - Charity number 1112664

Accounts



Annual Report & Accounts 2024





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Left and Front Cover: The National Garden Scheme show garden at RHS Chelsea won an RHS Gold Medal and attracted huge media and visitor attention

Photos © Julie Skelton

Chairman's statement



Having achieved garden income of more than £4 million in 2023, the National Garden Scheme passed a further significant milestone in 2024 by recording total income of more than £5 million for the first time in the charity's near-one hundred year history.

The charity's successes were brought about largely by the hard work and commitment of our garden owners and volunteers and, on behalf of all the Trustees, I would like to extend our sincere thanks to them all. I would also like to thank our staff for their significant contribution.

As detailed in Section 7 of the Trustees' Annual Report, the increased level of income underpinned record donations to our beneficiaries which were distributed before the end of 2024.

The level of the donations emphasises our charity's ongoing, long-term commitment to our six major nursing and health beneficiaries, including our founder, the Queen's Nursing Institute. Throughout the Covid-19 pandemic and ever since, the contribution of these charities to the national health and social care system has been increasingly significant, so we are proud to continue our charity's support.

We continued to extend our Gardens and Health programme in 2024 with increased overall donations. In addition to our annual donations to Horatio's Garden, Maggie's and the Army Benevolent Fund, the Trustees agreed donations to the John King Brain Tumour Trust and Preston Cancer Care for specific garden projects and to The Country Trust for its work with schoolchildren. Since its inception in 2016 with the publication of the King's Fund report Gardens and Health, commissioned by the National Garden Scheme, we have donated nearly £3 million to different charities under this programme.

We continue with our annual donations to charities which support or train gardeners and we are very pleased to make the significant contribution to the gardening and horticultural industry which this involves. As well as our ongoing support for Perennial, one of the National Garden Scheme's most long-standing beneficiaries, we make major donations to English Heritage's Historic and Botanic Garden Training Programme and to the Professional Gardener's Trust, as well as funding individual apprentices at the Garden Museum and the National Botanic Garden, Wales.

The fourth area of the National Garden Scheme's charitable donations is our Community Garden Grants programme which grows impressively. After an unprecedented number of applications from all over England, Wales and Northern Ireland, the Trustees agreed to donate a total of £232,000 to fund 90 different projects. This brings the total number of community gardens supported to nearly 400 with more than £900,000 in grants facilitating their unique combination of diversity and inclusion to communities all over England, Wales and Northern Ireland. In many cases the projects introduce people to both gardening and to the National Garden Scheme for the first time and provide a welcome facility and refuge for many who otherwise have no access to a garden or wider green space.

With this in mind, I would like to extend special thanks to the Julia Rausing Trust which announced in 2024 that it will donate £1.5 million to the National Garden Scheme to support the Community Garden Grants programme. This extraordinarily generous donation will underpin the programme for at least the next five years with a very positive impact on our wider charitable donations.

In 2024 we had one memorable highlight, a large show garden at Chelsea Flower Show in May.

It was only the second time our charity has had a show garden. Designed by Tom Stuart-Smith (who has opened his own garden for 30 years) and fully funded by Project Giving Back, it was a triumph. Not only did the garden win a gold medal, it received unstinting praise from the media, visitors to the show and the wider audience who enjoyed it via BBC television. Throughout the week a large rota of our volunteers and staff manned the garden to engage with visitors, to share the details of the garden and to tell them about the wider charitable activities of the National Garden Scheme.

Finally, along with all members of the Board and the wider National Garden Scheme, we are mourning the loss of our former Trustee and County Organiser, Susan Copeland who died on 12th February 2025. There is an appreciation of Susan in section 17 of the Trustees' Annual Report.



Rupert Tyler
Chairman

Trustees' Annual Report 2024

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2024.

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The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance and achievements are measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute, to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened, they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering public access to private gardens for all in return for a modest contribution to charity. This principle of inclusiveness and accessibility has been a key characteristic of the National Garden Scheme ever since.

The core activity of opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably – especially in recent years. As well as traditional large country gardens, there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages. The wider variety also includes allotments and community gardens, prison, school and hospice gardens. In a remarkable testament to the loyalty of garden owners, 70 of the 600 gardens that originally opened in 1927 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the

QNI established the National Gardens Scheme Charitable Trust. In 2005 the charity incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

Ever since its establishment, the National Garden Scheme has focused its annual donations on supporting nursing and health charities. In recent years, it has extended the donations policy to support other charities whose work is consistent with its programme for gardens and health. It also supports the gardening community, funding various programmes of training and support. The 2024 donations took the total since foundation to over £74 million.

As a result of the National Garden Scheme's long-term commitment to its nursing beneficiaries, it has become the most significant cumulative charitable supporter of nursing in the country and the single largest funder of most of the individual beneficiary charities (see Section 7 for more detail).

3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of increasing funds raised by garden openings and the two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors.

More recently, the charity has pioneered promoting the benefits of gardens and gardening for public and individual health and well-being (see Section 10). The Trustees believe that this is an area of growing importance and one to which the charity is uniquely positioned to contribute. This includes the charity's growing commitment to supporting community gardens with an annual programme of grants to projects all over the country (see Section 9).

The effect of the pandemic on garden opening in 2020 and 2021 and the greatly increased

public awareness that resulted from our other fundraising activities led to a re-evaluation of the charity's strategic priorities. Opening gardens to visitors to raise funds remains the core activity, but broadening fundraising activities and appealing to different audiences is being developed. These considerations influenced the Strategic Plan 2021-25 which has four strategic priorities:

- Widen our public reach – as we diversify our portfolio of gardens that open, we will engage with an increasingly diverse audience of people opening their gardens, visitors and other supporters.
- Increase supporter engagement and loyalty – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.
- Transform our digital platforms and infrastructure – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- Create financial resilience – in addition to our traditional source of income from garden openings which funds our annual donations, further develop other income streams to strengthen our resilience.

During 2025 the Board of Trustees will develop a new five-year Strategic Plan 2026-2030 which will include the significant landmark of the charity's centenary in 2027.

4. Operational Activities

The National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales and, since 2022, in Northern Ireland and the Channel Islands.

The great majority of the gardens are privately owned and not otherwise accessible to visitors. Each county has a team, led by a County Organiser, who are all volunteers. They are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of the standard which visitors have come to expect over many decades.

The National Garden Scheme has comprehensive public liability insurance for all gardens that open.

The head office at Hatchlands Park in Surrey co-ordinates the charity's activities, produces the annual guidebook (The Garden Visitor's Handbook) and promotes the garden openings through the website, social media channels and the app. Both the Handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the Handbook) which are put together by volunteers on the county teams and distributed in their particular area.

The charity's financial operations have changed dramatically in recent years. In 2019 the charity's garden-opening operation was cash only. Funds continue to come from gardens as cash, but also through the alternative channels of cashless payments and online bookings – both of which are now available to virtually all gardens with the charity's online booking system and card readers. In 2024 18% of net garden income was cashless and 8% came from bookings and this continues to grow.

5. Show Garden at the Chelsea Flower Show

In 2024 the National Garden Scheme had a large show garden at Chelsea Flower Show for only the second time in the charity's history, the first having been in 2002 to mark the charity's 75th anniversary. The 2024 garden was designed by Tom Stuart-Smith who has an unrivalled record for show gardens at Chelsea and who has opened his own garden in support of the National Garden Scheme for 30 years. The sourcing of plants and on-site construction was done by Crocus. The garden was made possible by the generous support of Project Giving Back whose sponsorship covered all the costs.

With its exquisite planting beneath a canopy of spreading hazel trees and paths winding between the plants to its much-envied hand-crafted oak shed at the back, the garden was a spectacular



The National Garden Scheme's Show Garden at RHS Chelsea Flower show attracted huge attention from visitors and the media and won a Gold Medal

success. It won a gold medal and received unstinting praise from experts in the media and visitors to the show alike. For many people it was simply a garden with beautiful planting that they could dream about having at home.

For the National Garden Scheme it represented what people might expect if they visited one of the many gardens which open. Throughout the week of the show staff and volunteers were able to engage with visitors to the show and tell them about the charity, the numbers of gardens that open, its long heritage and the extent of its support for nursing and health charities. Regular features on the BBC television coverage further extended coverage to an audience of millions.

The garden provided a direct link between the National Garden Scheme and its beneficiaries because after the show it is destined to become the core of the garden for a new Maggie's centre

at Addenbrooke's Hospital in Cambridge. Because it was not practical to retain perennials until the new garden is begun, we held a highly successful sale of the show garden's perennial plants at Chilworth Manor in Surrey. The £15,000 raised was donated to Maggie's to fund replacement plants for the new garden. Long term support for Maggie's typifies the National Garden Scheme's charitable activities, as well as exemplifying its championing of gardens and health.

As important as the tangible success of the garden during the week of the Chelsea Flower Show was the increase in public awareness of the National Garden Scheme that was achieved and which has the potential for long-term impact. From high-profile visitors, including Her Majesty The Queen, to widespread discussion on social media, the Chelsea garden proved a major success for the National Garden Scheme.

6. Fundraising, Costs and Net Income

Funds are raised from admission charges and the sale of refreshments and plants at garden openings. Gardens open on one or more specific days, and/or by arrangement. Opening by arrangement is when a garden owner specifies that during a certain period they are available to take bookings for a private visit. These are particularly appropriate for groups but are also available for individuals or small numbers of people.

A total of 3,372 gardens (2023: 3,345) opened in the year, including 1,007 (2023: 1,056) which opened as part of a group. The gardens held a total of 5,393 openings (2023: 5,146) and 1,081 (2023: 1,011) gardens opened by arrangement – either in addition to one or more open days or solely by arrangement.

With an increase in gardens and openings from the previous year, and a modest increase in the average admission charged, once again there was strong performance with a total of £4,364,080 being raised at gardens, a 5% increase on 2023 (£4,165,116).

This includes £40,793 (2023: £39,364) distributed by garden owners to a local charity of their choice from their total admissions income. In addition, a further £242,111 (2023: £227,623) was raised on garden open days by the sale of teas and plants organised by other charities which retained the proceeds of those sales. This has resulted in a total of £282,904 being distributed nationwide for the benefit of numerous small local charitable organisations as a result of our garden openings.

Other fundraising events in 2024 included the Annual Lecture, the Great British Garden Party and various smaller special events.

The charity's unrestricted income was further increased from various sources including

sponsorship. We are particularly grateful to our core sponsor Investec Wealth & Investments. Royalties and donations were received from corporate partners, notably Griffin Glasshouses. Revenue also came from sales of the Garden Visitor's Handbook and advertising in the book. County teams raise funds locally from selling advertising in their booklets, giving talks, and from collection tins and other donations. The sale of merchandise, many individual donations and Gift Aid, also make valuable contributions. Income from all other non-garden sources (including fundraising events) totalled £711,487 (2023: £653,199).

We are very grateful to all those who support the charity, enabling us to donate even more of the funds raised at gardens to beneficiaries.

Total unrestricted income for the year was £5,119,358 (2023: £4,842,467).

Total operating costs for the year were £1,545,364 (2023: £1,512,994).

Net income available for distribution that was generated in the year was a record total of £3,598,965 (2023: £3,364,995), an increase of 7%. Non-garden revenues cover a significant proportion of operating costs and consequently increase the proportion of garden revenues donated to beneficiaries. For many years, this ratio has been in excess of 80% and in 2024 it was 81%.

7. Beneficiary Policy and Distributions

In 2025 the Trustees will carry out a triennial review of the Beneficiary Policy, last done in 2022. The policy is available from the Chief Executive.

During 2024 the Trustees agreed payment of the following distributions to the charity's group of long-term nursing and health beneficiaries:

Charity	£
Queen's Nursing Institute	£500,000
Macmillan Cancer Support	£450,000
Marie Curie	£450,000
Hospice UK	£450,000
Carers Trust	£350,000
Parkinson's UK	£350,000
Total	£2,550,000

The Trustees continued their commitment to fund specific projects as part of the charity's wider Gardens and Health agenda and, in 2023, the following Gardens and Health payments were made. In addition to the payments listed below a payment of £8,132 was made to Sue Ryder to complete the donation agreed and paid in 2023:

Charity	£
Maggie's Centres	£122,227
Horatio's Garden	£90,000
ABF The Soldier's Charity	£80,000
John King Brian Tumour Trust	£50,000
Preston Cancer Care	£50,000
The Country Trust	£25,000
Total	£417,227

The Trustees continued the charity's support for those working in gardens and horticulture and the training of gardeners and, in 2023, the following donations were paid to charities in this category:

Charity	£
English Heritage	£125,000
Perennial	£100,000
National Botanic Garden, Wales	£26,000
Bankside Open Spaces Trust	£21,000
Professional Gardener's Trust	£20,000
Garden Museum	£10,000
Total	£302,000

In recent years there has been significant growth in the charity's support for community garden projects. In 2024 89 projects were supported with a total of £232,536 (2023: 86 projects and £259,058).

8. Beneficiary Activities

All beneficiary charities acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the charity through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens and thereby generates more funds for us to be able to distribute to them.

Every year the beneficiary charities complete a detailed report for the Trustees. These include information on how donations have been used and on how they have supported the National Garden Scheme, including marketing and communications activities. Our Impact Report 2024 gives details of the National Garden Scheme's charitable impact both directly to individual beneficiaries and more generally in its campaigns and communications.

The National Garden Scheme's long-term support for its beneficiaries achieved a significant milestone in 2024 when it celebrated 40 years of continuous support for its largest beneficiary, Macmillan Cancer Support. The charity is Macmillan's longest-standing supporter and during four decades it has donated nearly £20 million. At an event to celebrate the partnership, Macmillan's Chief Executive, Gemma Peters, said:

"The National Garden Scheme are our longest standing partner and have had an incredible impact over the last 40 years. It's thanks to the generosity of the 3,500 garden openers, county organisers, staff, and trustees that Macmillan is able to continue doing whatever it takes for people living with cancer. Our partnership together champions the physical and mental health benefits of gardening, which we know can be valuable and comforting for people living with cancer."



**MACMILLAN
CANCER SUPPORT**

9. Community Gardens

The charity is committed to supporting community garden projects which provide substantial benefits to local communities all over the country. They engage and support a richly diverse range of people, including many from ethnic minorities and others living with mental or physical challenges and disabilities, or social isolation.

Equally important, many of the community garden projects supported by the National Garden Scheme are in some of the country's most socially and economically disadvantaged areas of the country where their impact is even greater. This is especially evident in inner-city and other urban areas where private gardens are rare and involvement with a community garden offers many people their only local access to green spaces and gardening.

Danny Clarke, the Black Gardener, and National Garden Scheme Ambassador added: "It's great to see this funding going to the heart of so many community projects. These are projects that will help invigorate the people they support and introduce new audiences to the huge benefits that gardens and gardening bring to their health and wellbeing and to the environment around them."

In recent years the programme has expanded dramatically, a direct reflection of the burgeoning enthusiasm for and benefits of community gardens. In this light it was especially rewarding that in 2024 the National Garden Scheme received a commitment from the Julia Rausing Trust to donate a grant of £1.5 million over the next five years to support the Community Garden Grants programme.

10. Gardens and Health

The National Garden Scheme has championed the benefits of access to gardens and green space since the 2016 report that it commissioned from

The King's Fund: Gardens and Health, implications for policy and practice. More recently, Covid 19 greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing and there was a surge in popular appreciation of access to gardens and in gardening and in public realisation of the real benefits that both offer.

In May 2024 the charity organised its annual Gardens and Health Week. As well as various activities by garden owners, the highlight of the week was once again the publication of a new version of the hugely popular e-book, *The Little Yellow Book of Gardens and Health*. It is packed with stories and case studies from garden owners, garden visitors and people involved with beneficiary charities who have found solace and improved health and wellbeing by immersing themselves in nature.

The annual Gardens and Health programme is an effective way of building partnerships with beneficiary charities. In their 2024 report Macmillan Cancer Support wrote, "The Gardens and Health Campaign remains a particularly useful way to engage our staff and supporters in the wellbeing benefits of gardens and gardening, and really resonates with Macmillan professionals as a holistic support offering that they can promote to their patients, as well as providing a great opportunity to showcase our partnership."

The charity's commitment to Gardens and Health is deep-rooted and varied, from the vision expressed in the current Strategic Plan 2021-25, 'That everyone has access to gardens and values the benefits to their health, wellbeing and enjoyment of life', to activities in gardens, many in partnership with beneficiary charities, and substantial financial commitment in annual donations, as set out in Section 7.

The impact of these donations is exemplified by the charity's support for Horatio's Garden, a charity which builds gardens for spinal injuries units in hospitals around the country. There are 11 such units and in 2018 the National Garden Scheme made a long-term commitment to

funding them all in a continuous programme of support. Each garden receives two consecutive annual donations currently totalling £180,000 per garden equating to 25% of the total costs. The National Garden Scheme is the largest single funder of Horatio's Garden and the 2024 donation was the second instalment for their seventh garden, in Belfast, which was opened in the summer.

11. Sustainability and Biodiversity

The National Garden Scheme is committed to advocating and activating sustainability in all areas of our lives, but particularly in gardening. We urge everyone who opens their garden in support of the National Garden Scheme, or who visits these gardens, to garden sustainably. Sustainable gardening can make a substantial contribution to the wider challenges of climate change and biodiversity.

Our Sustainability Statement highlights our message to garden owners, visitors and other supporter setting out the following priorities:

- Promoting the move to peat-free gardening by 2025
- Avoiding the use of pesticides
- Controlling the use of water
- Avoiding the use of plastic and so minimising non-biodegradable waste
- Encouraging biodiversity

Through our network of thousands of gardens and active supporters we aim to influence as wide an audience as possible, as well as through our partnerships with the Woodland Trust and the Wildlife and Wetlands Trust.

We encourage all gardeners to be conscious of the benefits of biodiversity in their garden and to encourage it wherever possible. We encourage the planting of a diverse range of plants to enrich local habitats, and to thereby support nature conservation.

12. Digital Channels

Digital channels continue to grow in importance for the charity's operations, marketing and communications. In 2024 we commissioned a comprehensive audit of our IT/Digital infrastructure, the findings of which were presented to the Board of Trustees in the summer. As a result an ambitious programme of integration and modernisation has been drawn up which will be carried out through 2025 and into 2026 in time to be fully active before the centenary in 2027.

The primary digital communications channels are the charity's website, weekly e-newsletters, our social media and YouTube channels.

On the website, looking for information about gardens was once again the primary activity. Additionally, our weekly e-newsletters are an increasingly popular source of information. There is widespread engagement with our social media channels, while on YouTube, our library of videos, most of which feature our gardens, but some created to illustrate our beneficiary partnerships, continues to be popular with a strongly international audience.

The weekly e-newsletter sent out via the email marketing system to more than 60,000 recipients who have signed up to receive it, contains details of gardens opening from week to week, special events and other content. Levels of engagement and response remain high.

The key social media channels for the National Garden Scheme are Instagram and Facebook, both of which saw healthy growth through the year of 7% and 6% respectively. Instagram has nearly 130,000 followers and Facebook more than 43,000. Both channels showed growing evidence of their positive impact on garden visitor numbers. Our YouTube channel continues with 3,400 subscribers and received 675,800 views during 2023.

13. Risk Management

Risk management forms an integral part of the charity's decision-making process. Identification and management of risks to the charity's operations and personnel, performance and reputation is essential. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the senior management team and approved by the Board annually and more frequently when circumstances require. This process is designed to regularly assess existing risks, identify new risks and to ensure that the systems and procedures in place to manage the identified risks are fit for purpose. The overriding approach to risk management and assessment is to be prudent and cautious at all times.

The Trustees have identified the major risks to the NGS's operations and financial security as follows:

- Prolonged public health crisis during a garden opening season
- Prolonged adverse weather through a garden opening season
- Loss of IT and communications systems
- Pressures on the management team given the limited number of employees
- Reputational risk

These are prioritised in the Risk Register which is updated and re-evaluated regularly, in the Disaster Recovery programme and in additional HR support. Full details of the Risk Management Policy, Risk Register and Disaster Recovery programme are available from the Chief Executive.

14. Investment, Distribution and Reserves Policy

The National Garden Scheme's operations result in funds accumulating through the year. These surplus funds are deposited with Royal London Asset Management and invested in a range of

highly liquid short-term financial instruments and deposits before being distributed to beneficiaries.

The National Garden Scheme's designated Legacy Fund investments are managed by Investec as a medium risk combination of equities and fixed interest securities.

Underpinning the charity's balance sheet from one year to the next is the reserves policy that unrestricted reserves should not ordinarily fall below 25% of the current gross annual costs. Trustees make a judgement at the time of distributions to beneficiaries, to ensure that the reserves are sufficient to give assurance that the charity will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £486,368, designated reserves stood at £505,124 and restricted reserves stood at £427,599. Unrestricted reserves represent 31% of current annual operating costs.

15. Legacies and Centenary Fund

In 2024 the National Garden Scheme received legacy gifts totalling £435,198. Almost all of this, £434,002, constituted the largest single legacy in the charity's history and was the gift of Lynda Digweed. Shortly after we were told of the donation, Lynda's brother Martin wrote:

"I believe Lynda made the decision to donate her estate to the National Garden Scheme shortly after our mother's death in 2011. Never having married and living alone, Lynda began to think about her own funeral and making a will – this was many years before the cancer diagnosis. Since she knew I was settled in Germany and financially secure, she decided to donate her assets to charity.

As an enthusiastic gardener, visiting private gardens through the National Garden Scheme was a much-loved pastime. First visits were with our mother, also a gardener, and later, on her

own. I also joined her on visits home, and it was therefore no surprise when Lynda told me last year that she was donating everything to the National Garden Scheme.”

The Trustees are most grateful for Lynda’s generosity, and for the generosity of all individuals who decide to support the charity with gifts in their wills. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2024 publications and on the website.

The National Garden Scheme’s Legacy Fund was formally established at the end of 2015 as a designated fund, separate from unrestricted funds. On application from the Chief Executive and at the discretion of the Trustees funds are available to finance projects to develop and enhance the charity’s operations, thus avoiding drawing on funds raised at garden openings.

In 2022 we launched the Centenary Circle, inviting individuals and grant making trusts to commit to making donations to recognise the charity’s centenary in 2027. These donations continued in 2024. They are placed in a restricted capital fund which is being accumulated to provide the charity with long-term financial resilience. We would like to express our sincere thanks to those who have joined the Centenary Circle.

16. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The Directors of the Company are also charity trustees for the purpose of charity law under the Company’s Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, overseeing contact with beneficiary charities and agreeing the basis and amount of donations.

Trustees are appointed for a period of three years which is renewable by mutual agreement for a possible two further periods, meaning that a Trustee can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chair, Deputy Chair and Honorary Treasurer, there are six Regional Chairs. Each of these Chairs has to be an active member of a county volunteer team. The other Board members are Independent Trustees who are selected to bring specific skills and experience to the Board. An induction programme is arranged for new trustees depending on individual needs.

There are two processes for Trustee selection. Regional Chairs are nominated by their fellow county team volunteers in their region; nominations are considered by the board and the appointment of the most suitable candidate is made following an interview with the Chair or Deputy Chair, and the Chief Executive. Candidates to be independent trustees are approached individually by either the Chair or the Chief Executive, on the basis of the particular relevant skills and experience needed by the Board and the charity.

The Board elects a Chair for a term of three years who, as well as chairing the Board, represents the charity and maintains contact with county volunteers and garden owners, beneficiaries and associated organisations. A Deputy Chair is similarly elected and supports the Chair, acting as Chair in their absence. Both

positions are renewable for a further three years with the agreement of the Board.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing and distribution, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee, reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chairman, Deputy Chairman, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan and budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising the Board on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the Head Office staff (currently numbering 13) and together they provide the central operations, finance and marketing functions which assist and support the work of volunteers in County Teams with information, advice, supplies and other support. Most communication with garden owners takes place through the County Organisers and other team members.

- The National Garden Scheme is crucially dependent upon the contribution of volunteers. Everyone who opens their garden does so voluntarily. In addition, the necessary work to support the gardens opening throughout England, Wales, Northern Ireland

and the Channel Islands, is carried out by nearly 600 volunteers organised in county teams. The key activities of the County Teams are:

- Finding new gardens.
- Promoting garden openings.
- Maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next.
- Collecting funds raised at gardens and accounting to Head Office.
- Recognition and rewards.
- Managing county booklets, securing booklet advertising.

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as from other county teams.

Each region holds an annual AGM in late February or in March, attended by county volunteers from that region and by the Chairman, Chief Executive and relevant members of staff. There is a biennial conference for volunteers at which they learn from each other and share best practice. These alternate with conferences for the County Organisers. Smaller conferences for specialist groups are also organised by the Head Office from time to time.

The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation.

The charity's most senior honorary position is the Patron and it was a great privilege for the charity that in 2024 His Majesty The King announced that he would continue as Patron having held the position as Prince of Wales from 2002 to 2022. The charity's President is Dame Mary Berry and there is a group of honorary Vice Presidents, all former Chairs or other members of the Board of Trustees and listed below.

The National Garden Scheme is fortunate to have a group of Ambassadors, all of whom are well known figures with varied involvement in the world of gardens and horticulture. In January 2025 Fiona Bruce joined the group. They support the charity in various ways, especially promoting and supporting it on social media and other channels, taking part in various events, and providing quotes and endorsements for use in the charity's various communications. The current Ambassadors are listed on page 21.

17. Susan Copeland MBE

It is with great sadness that we announce the death of Susan Copeland, a much-loved Trustee, Regional Chair and County Organiser of the National Garden Scheme and a hugely influential member of the charity ever since she and her husband Doug first opened their Essex garden in 1996.

National Garden Scheme Chairman, Rupert Tyler says; "We are all devastated by the loss of Susan, a wonderful friend and colleague and an inspiring

figure in the National Garden Scheme. Whether as a member of the Board of Trustees, as our East region's Chair, or as County Organiser of her beloved Essex, her impact and contributions were unrivalled and she will be greatly missed. Our thoughts and love go to her husband Doug, and to their daughters Emma and Sarah and their grandchildren."

Susan was a National Garden Scheme Trustee and East Regional Chair for nine years 2014-23. After joining the Essex team in 2006 in the following year she became County Organiser, a position she retained until August 2024. In January 2023 Susan was diagnosed with lung cancer and underwent treatment at Addenbrooke's Hospital, Cambridge where she also received support from the Maggie's centre. In her final weeks Susan was cared for at home by district nurses and nurses from St Clare Hospice. In 2023 Susan was awarded the MBE in The King's Birthday Honours, for her service to the National Garden Scheme. After her investiture at Buckingham Palace by The King in October 2023 we published an appreciation which you can find on our website.



18. Public Benefit

The Trustees follow the Charity Commission's guidance on public benefit in their direction of the National Garden Scheme. The charity's principal activity, the organisation of garden openings, is expressly designed to be available to all and so by definition brings considerable public benefit. It is the charity's chief source of fundraising for donations to beneficiary charities whose principal objectives are public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens for public and individual health and wellbeing, there is increasing long term public benefit. The programme demonstrates a combination of specific health and wellbeing benefits as well as the added potential to reduce existing public health costs.

The expanding portfolio of community gardens funded by the National Garden Scheme will further broaden the public benefit created by the work of charity.

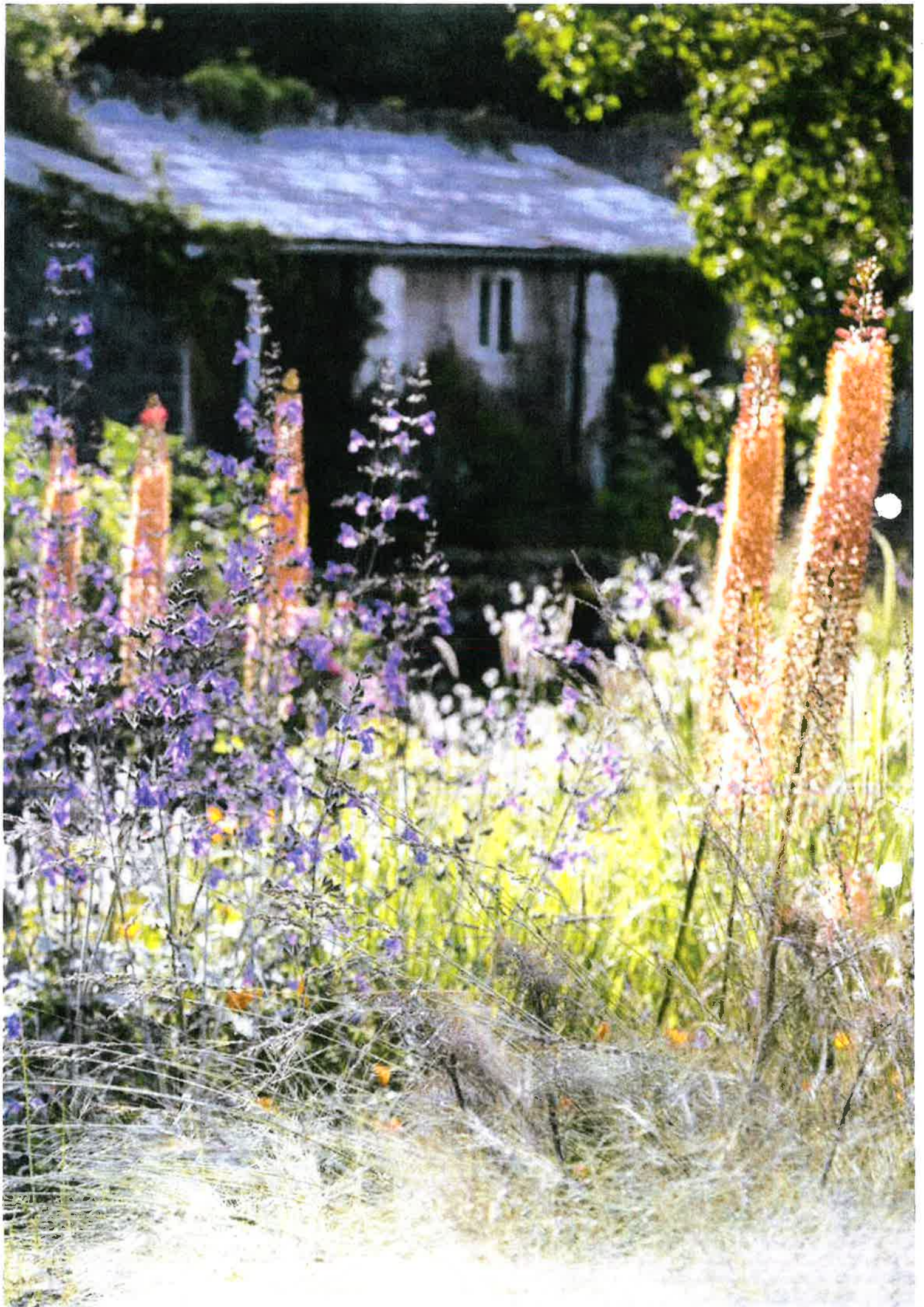
Given the challenging economic and financial conditions which continued through 2024, the Trustees actively prioritised affordability and accessibility which have always been priorities of the National Garden Scheme. In 2024 the average adult admission charged at all gardens was less than £6 and at the great majority of gardens children were admitted free. The ability to offer an enjoyable, informative and often uplifting experience to everyone in return for a modest contribution to charity is the charity's abiding principle and one which the Trustees will continue to champion and emphasise.

19. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year to give a true and fair view of the state of affairs of the company's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies are in accordance with applicable accounting standards; and
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.



Reference and Administrative Information

Patron His Majesty The King

President Dame Mary Berry DBE

Vice-Presidents

Elizabeth Anton; Angela Azis; Ann Budden; Daphne Foulsham MBE; Martin McMillan OBE, Heather Skinner, Penny Snell CBE

Ambassadors

Emma Bridgewater CBE, Fiona Bruce, Danny Clarke, Rachel de Thame, Alan Gray, Joe Swift, Jo Whiley

The Board of Trustees

Chairman Rupert Tyler

Deputy Chairman Sue Phipps*

Hon Treasurer Andrew Ratcliffe FCA*

Arit Anderson, Richard Barley MBE, Atty Beor-Roberts, Lucy Hall, Maureen Kesteven*, Professor John Newton OBE, Susan Paynton*, Mark Porter*, Vernon Sanderson*, Debbie Thomson*, Alison Wright*.

*Trustee who is a member of a county team

Chief Executive George Plumptre

Head Office

Hatchlands Park, East Clandon, Guildford, Surrey GU4 7RT

Auditor

Perrys Audit Limited, 4th Floor: 399-401 Strand, London WC2R 0LT

Bankers

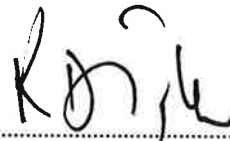
Co-operative Bank, 9 Prescott Street, London E1 8AZ

Barclays Bank UK PLC, 147 High Street, Guildford GU1 3AG

Solicitors

Peachey and Co, 95 Aldwych, London WC2B 4JF

Charity Number 1112664 Company Number 5631421 limited by guarantee



Mr R Tyler

Chairman of the Board of Trustees

Date: 27/3/25

Left: Garden designer Sarah Price opens her garden as part of the Chapel Gardens group in Gwent

Independent Auditor's Report to the Trustees of the National Garden Scheme

Opinion

We have audited the financial statements of The National Garden Scheme for the year ended 31 December 2024 which comprise an income and expenditure account, balance sheet and statement of cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2024 and of its 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 Companies Act 2006.

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 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 Members of the Board of 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 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 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 this gives rise to 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.

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Members of the Board Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Members of the Board of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, 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 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 charitable company 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 the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that 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.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Perrys Audit Limited

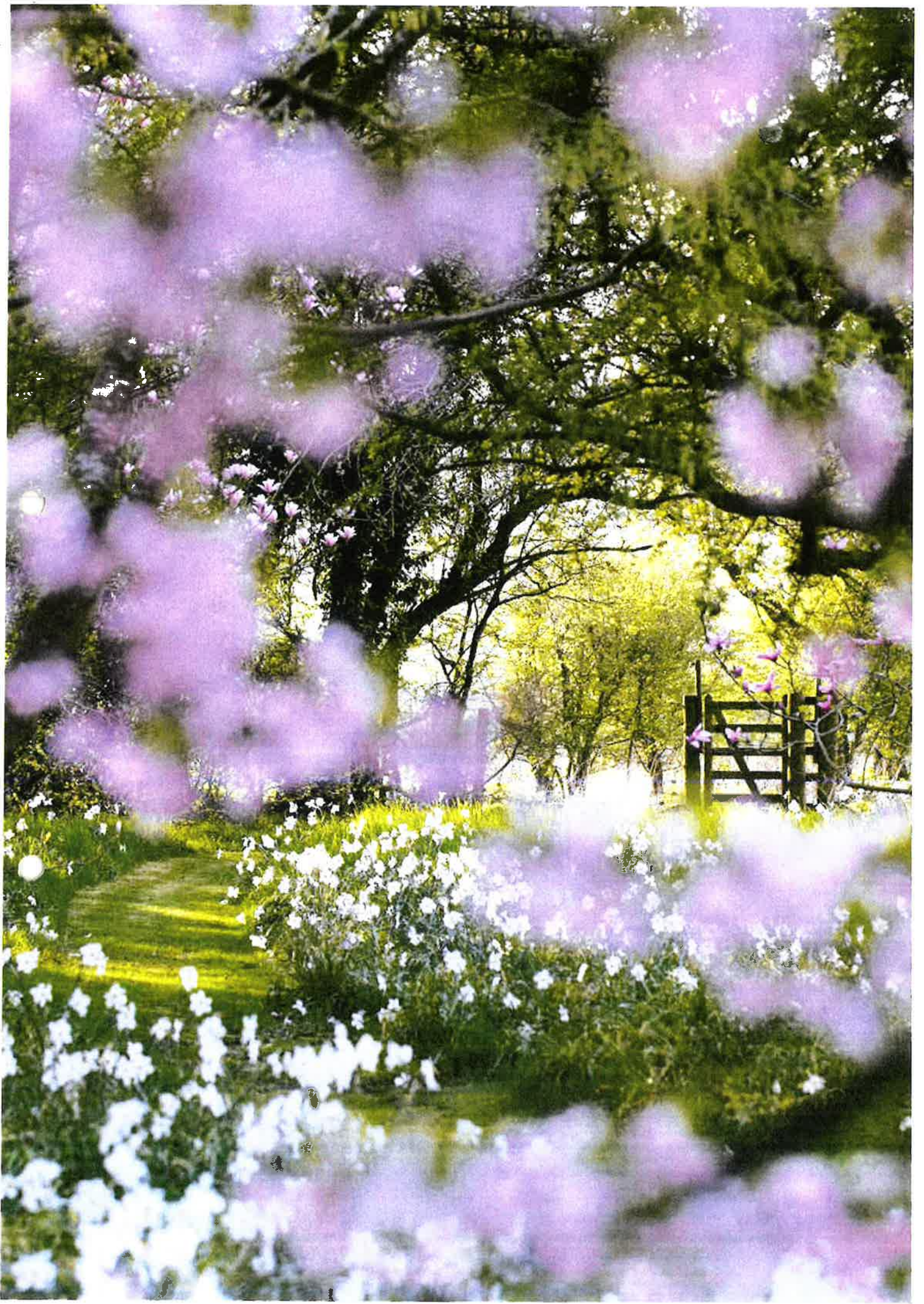
**Chartered Accountants
Statutory Auditor**

19/5/25

4th Floor
399-401 Strand
London
WC2R 0LT

Right: The garden at The Old Rectory in Farnborough, Berkshire has opened for the National Garden Scheme since 1971

Photo © Sussie Bell



Statement of financial activities including income and expenditure account for the year ended 31 December 2024

Current financial year

		Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£
Income from:					
Garden income		4,364,080			4,364,080
Donations and legacies	3 & 10	261,625	435,198	750,937	1,447,760
Other fundraising activities	4	449,862			449,862
Investment income		40,948	4,617	6,717	52,282
Grants return		2,843	7,311		10,154
Total income		<u>5,119,358</u>	<u>447,126</u>	<u>757,654</u>	<u>6,324,138</u>
Expenditure on:					
Charitable activities	5	3,550,688			3,550,688
Raising funds	6 & 10	1,271,237		600,000	1,871,237
Management and administration		274,127	21,383		295,510
Investment management fees			2,320	1,809	4,129
Total expenditure		<u>5,096,052</u>	<u>23,703</u>	<u>601,809</u>	<u>5,721,564</u>
Net gains/(losses) on investments		<u>24,971</u>	<u>17,550</u>	<u>1,947</u>	<u>44,468</u>
Net movement in funds		<u>48,277</u>	<u>440,973</u>	<u>157,792</u>	<u>647,042</u>
Fund balances at 1 January 2024		<u>438,091</u>	<u>64,151</u>	<u>269,807</u>	<u>772,049</u>
Fund balances at 31 December 2024		<u><u>486,368</u></u>	<u><u>505,124</u></u>	<u><u>427,599</u></u>	<u><u>1,419,091</u></u>

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

All income and expenditure derive from continuing activities.

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

Statement of financial activities including income and expenditure account (continued) for the year ended 31 December 2024

Prior financial year

		Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£
<u>Income from:</u>					
Garden income		4,165,116	-	-	4,165,116
Donations and legacies	3	191,969	36,751	81,506	310,226
Other fundraising activities	4	461,230	-	-	461,230
Investment income		24,152	5,313	3,301	32,766
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		4,842,467	42,064	84,807	4,969,338
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	5	3,591,324	259,058	-	3,850,382
Raising funds	6	1,139,811	-	-	1,139,811
Management and administration		373,183	-	-	373,183
Investment management fees		-	2,128	-	2,128
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		5,104,318	261,186	0	5,365,504
		<hr/>	<hr/>	<hr/>	<hr/>
Net gains on investments	11	35,522	10,901	0	46,423
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(226,329)	(208,221)	84,807	(349,743)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 January 2023		664,420	272,372	185,000	1,121,792
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2023		438,091	64,151	269,807	772,049
		<hr/>	<hr/>	<hr/>	<hr/>

Balance sheet

As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	11		-		14,145
Tangible assets	12		5,238		5,087
Investments	13		626,744		233,067
			<u>631,982</u>		<u>252,299</u>
Current assets					
Stocks - finished goods	14	27,114		4,576	
Debtors	15	60,135		345,841	
Cash at bank and in hand		769,580		470,260	
		<u>856,829</u>		<u>820,677</u>	
Creditors: amounts falling due within one year	16	<u>(69,720)</u>		<u>(300,927)</u>	
Net current assets			787,109		519,750
Total assets less current liabilities			<u>1,419,091</u>		<u>772,049</u>
Income funds					
Restricted funds			427,599		269,807
Designated funds			505,124		64,151
Unrestricted funds			486,368		438,091
			<u>1,419,091</u>		<u>772,049</u>

Balance sheet (continued)
As at 31 December 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, but an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

27/3/25


.....

Mr R Tyler

Chairman of the Board of Trustees

Company registration number 05631421

Statement of cash flows

For year ended 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		643,249		(368,895)
Investing activities					
Purchase of intangible assets		-		(18,481)	
Purchase of tangible fixed assets		(2,534)		(6,255)	
Purchase of investments		(722,522)		(67,754)	
Proceeds on disposal of investments		328,845		56,854	
Investment income received		52,282		32,766	
Net cash used in investing activities			(343,929)		(2,870)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			299,320		(371,765)
Cash and cash equivalents at beginning of year			470,260		842,025
Cash and cash equivalents at end of year			769,580		470,260

Notes for the financial statements For the year ended 31 December 2024

1 Accounting policies

Charity information

The National Garden Scheme (NGS) is a private company limited by guarantee incorporated in England and Wales. The registered office is in East Wing, Hatchlands, Guildford, Surrey, GU4 7RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are held for specific purposes determined by the trustees.

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

1.4 Income

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received from the garden owner whichever is later.

Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

Notes for the financial statements (continued) For the year ended 31 December 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

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

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

Software	3 years straight line
----------	-----------------------

1.7 Tangible fixed assets

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

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

Equipment	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises gift items and merchandise to be sold and any overheads incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Notes for the financial statements (continued)

For the year ended 31 December 2024

1 Accounting policies

(Continued)

1.11 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
Legacies	-	435,198	-	435,198
Donations	261,625	-	750,937	1,012,562
	<u>261,625</u>	<u>435,198</u>	<u>750,937</u>	<u>1,447,760</u>
	2023 £	2023 £	2023 £	2023 £
Legacies	-	36,751	-	36,751
Donations	191,969	-	81,506	273,475
	<u>191,969</u>	<u>36,751</u>	<u>81,506</u>	<u>310,226</u>

Notes for the financial statements (continued)
For the year ended 31 December 2024

4 Other fundraising activities

	2024	2023
	£	£
Advertising revenue	204,680	231,661
Other fundraising events	942	83,392
Other income	244,240	146,177
	<u>449,862</u>	<u>461,230</u>
	<u><u>449,862</u></u>	<u><u>461,230</u></u>

5 Charitable activities

	2024	2023
	£	£
Nursing beneficiaries	2,550,000	2,775,000
Support for gardeners	302,000	339,000
Garden and health beneficiaries	425,359	437,960
Community Garden Awards	232,536	259,058
Garden owner donations	40,793	39,364
	<u>3,550,688</u>	<u>3,850,382</u>
	<u><u>3,550,688</u></u>	<u><u>3,850,382</u></u>

6 Raising funds - unrestricted funds

	2024	2023
	£	£
Gardening opening	667,103	579,658
Marketing, publicity and fundraising events	604,134	560,153
	<u>1,271,237</u>	<u>1,139,811</u>
	<u><u>1,271,237</u></u>	<u><u>1,139,811</u></u>

The expenditure on generating voluntary income was less than £100,000 in both years.

Notes for the financial statements (continued)

For the year ended 31 December 2023

7 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2024 £	2023 £
Accounts	-	2,900
Audit	8,900	8,600
Total audit fees	<u>8,900</u>	<u>11,500</u>

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
13	13
<u>13</u>	<u>13</u>

Staff costs:

	2024 £	2023 £
Salaries	485,656	462,195
Social security and pension costs	99,625	90,074
	<u>585,281</u>	<u>552,269</u>

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of the NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £116,144 (2023: £112,693) for the year of which £23,584 (2023: £20,132) was employer's pension contributions.

Board members

NGS board members are the Trustees of the NGS for charitable law purposes. Trustees received no remuneration and waived remuneration during the year (2023: £nil). Expenses relating to travel and subsistence of £8,889 (2023: £7,840) were reimbursed to 14 (2023: 14) Trustees.

The number of employees whose annual remuneration was more than £60,000 is as follows:

2024 Number	2023 Number
1	1
<u>1</u>	<u>1</u>

Notes for the financial statements (continued) For the year ended 31 December 2024

9 Taxation

The charity is exempt from tax on income and gains falling within section 5050 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object.

10 Restricted funds

	2024 Centenary Fund £	2024 Chelsea Garden £	2024 Total £
Donations and legacies	150,937	600,000	750,937
Investment income	6,717		6,717
	<u>157,654</u>	<u>600,000</u>	<u>757,654</u>
Raising funds - marketing publicity and fundraising events	1,809	600,000	601,809
	<u>1,809</u>	<u>600,000</u>	<u>601,809</u>
Net gains on investment	1,947	-	1,947
Net movement in funds	<u>157,792</u>	<u>-</u>	<u>157,792</u>

Donations to the Chelsea Garden restricted fund wholly comprised donations from Project Giving Back. Marketing, publicity and fundraising events for the Chelsea Garden restricted fund wholly comprised the costs of constructing the NGS Garden at the Chelsea Flower Show.

Restricted funds for the year ended 31 December 2023 wholly comprised the Centenary Fund.

Notes for the financial statements (continued)

For the year ended 31 December 2024

11 Intangible fixed assets

	Software
	£
Cost	
At 1 January 2024	242,069
Additions	
	<hr/>
At 31 December 2024	242,069
	<hr/>
Amortisation and impairment	
At 1 January 2024	227,924
Amortisation charged for the year	14,145
	<hr/>
At 31 December 2024	242,069
	<hr/>
Carrying amount	
At 31 December 2024	-
	<hr/> <hr/>
At 31 December 2023	14,145
	<hr/> <hr/>

12 Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2024	38,668
Additions	2,534
	<hr/>
At 31 December 2024	41,202
	<hr/>
Depreciation and impairment	
At 1 January 2024	33,581
Depreciation charged in the year	2,383
	<hr/>
At 31 December 2024	35,964
	<hr/>
Carrying amount	
At 31 December 2024	5,238
	<hr/> <hr/>
At 31 December 2023	5,087
	<hr/> <hr/>

Notes for the financial statements (continued) For the year ended 31 December 2024

13 Fixed asset investments

	2024	2023
	£	£
Cost or valuation		
At 1 January 2024	233,067	222,166
Additions	722,522	67,754
Disposals	(328,845)	(56,853)
	<u>626,744</u>	<u>233,067</u>

	2024	2023
	£	£
Investments at fair value comprise:		
Fixed interest	116,572	26,242
UK equities	29,936	34,026
Overseas equities	108,061	129,245
Alternative assets	356,763	29,694
Property	15,412	13,860
	<u>626,744</u>	<u>233,067</u>

14 Stocks

	2024	2023
	£	£
Finished goods	27,114	4,576
	<u>27,114</u>	<u>4,576</u>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	13,816	256,473
Other debtors	1	1
Prepayments and accrued income	46,318	89,367
	<u>60,135</u>	<u>345,841</u>

Notes for the financial statements (continued)

For the year ended 31 December 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	26,272
Trade creditors	9,773	33,507
Accruals and deferred income	59,947	241,148
	<u>69,720</u>	<u>300,927</u>

17 Lease obligations

At 31 December 2023/4 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2024 £	2023 £
Within a year	20,580	20,580
Within 2-5 years	61,740	82,320
	<u>82,320</u>	<u>102,900</u>

18 Cash generated from operations

	2024 £	2023 £
(Deficit) / surplus for the year	647,042	(349,743)
Adjustments for:		
Investment income recognised in statement of financial activities	(52,282)	(32,766)
Depreciation and impairment of tangible fixed assets	16,528	47,184
Movements in working capital:		
Decrease / (increase) in stocks	(22,538)	720
Decrease in debtors	285,706	(280,394)
Increase in creditors	(231,207)	246,104
Cash (absorbed by) / generated from operations	<u>643,249</u>	<u>(368,895)</u>



The National Garden Scheme
East Wing Hatchlands Park
East Clandon
Guildford, Surrey GU4 7RT

Email: hello@ngs.org.uk
Telephone: 01483 211535
Registered charity number: 1112664

Back cover image: At work at the Paddock Allotments and Leisure Gardens, Raynes Park, London

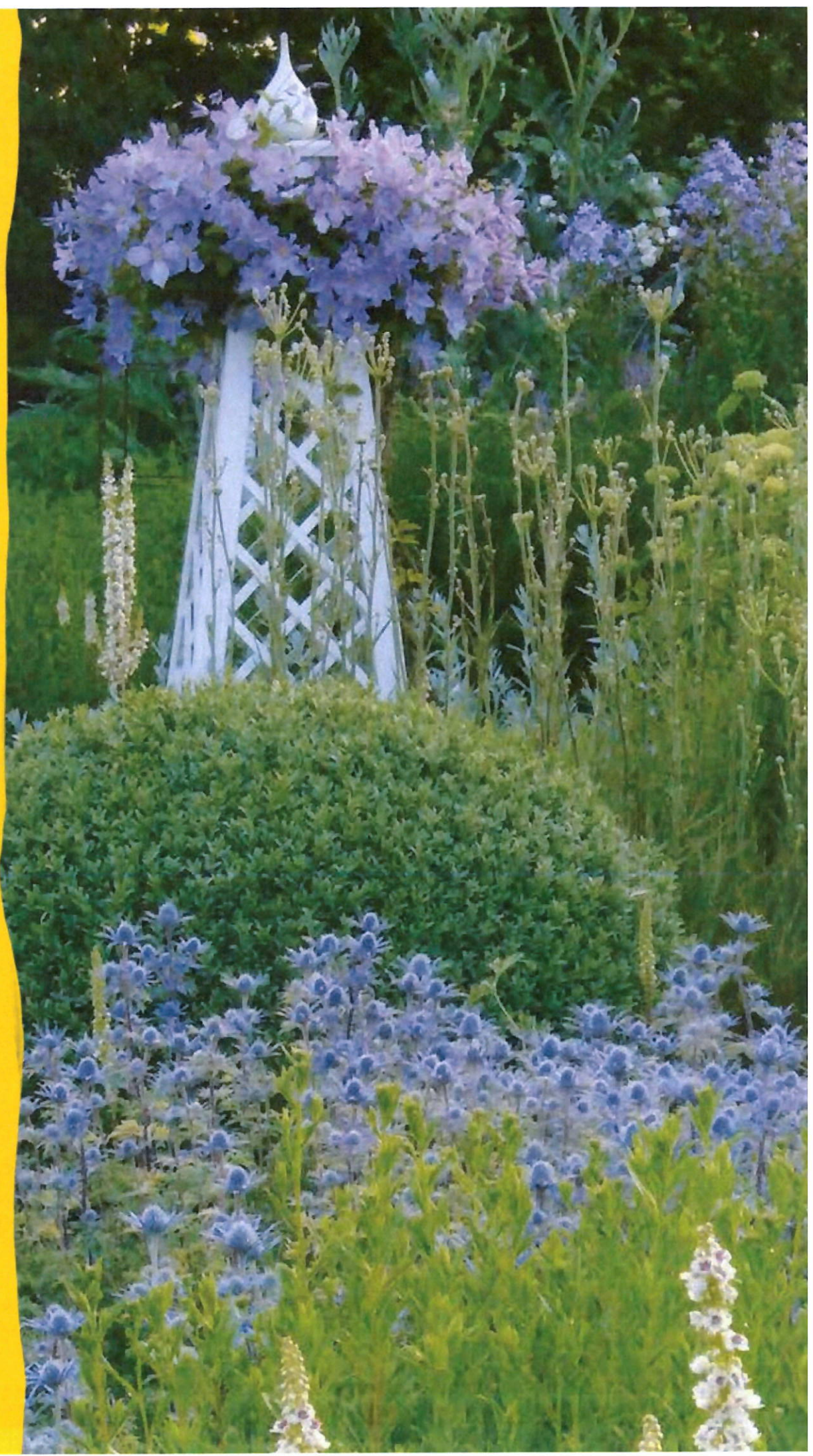
THE NATIONAL GARDEN SCHEME

England & Wales - Charity number 1112664

Accounts



Annual Report & Accounts 2023



Chairman's introduction

2023 saw the National Garden Scheme achieve a significant milestone in that for the first time in the charity's near-one hundred year history the gardens raised a total of more than £4 million. This was achieved thanks to the hard work and commitment of our garden owners and volunteers and, on behalf of all the Trustees, I would like to extend our sincere thanks to them all at the start of this Annual Report.

As detailed in Section 6 of the report, the increased level of garden income underpinned record donations to our beneficiaries which were distributed before the end of 2023 without any payments being carried over for distribution in the following year, as has been necessary in the previous two years.

The level of the donations emphasises our charity's ongoing, long-term commitment to our six major nursing and health beneficiaries, including our founder, the Queen's Nursing Institute. Throughout the Covid-19 pandemic and ever since, the contribution of these charities to the national health and social care system has been increasingly significant, so we are proud to continue our charity's support.

We also extended our Gardens and Health programme in 2023. In addition to our annual donations to Horatio's Garden, Maggie's and the Army Benevolent Fund, the Trustees agreed donations to Mencap, Sue Ryder and Thrive for specific garden projects that each charity will carry out. Since its inception in 2016 with the publication of the King's Fund report Gardens and Health, commissioned by the National Garden Scheme, we have donated nearly £2.3 million to different charities under this programme.

We continue with our annual donations to charities which support or train gardeners and we are very pleased to make the significant contribution to the gardening and horticultural industry which this involves. As well as our ongoing support for Perennial, one of the National Garden Scheme's most long-standing beneficiaries, we make a major contribution to English Heritage's Historic and Botanic Garden Training Programme and to the Professional Gardener's Trust, as well as funding individual apprentices at the Garden Museum and the National Botanic Garden, Wales.

The fourth area of the National Garden Scheme's charitable donations is our Community Garden Grants programme which continues to grow impressively. After an unprecedented number of applications from all over the England, Wales and Northern Ireland, the Trustees agreed to donate a total of £260,000 to fund 86 different projects. This brings the total number of community gardens supported to nearly 300, facilitating their unique combination of diversity and inclusion to communities all



over England, Wales and Northern Ireland. In many cases the projects introduce people to both gardening and to the National Garden Scheme and provide a welcome facility or refuge for many who otherwise have no access to a garden or wider green space.

Details of all these programmes and our other activities are set out in the pages of this report. One notable achievement, which came in 2023 and which will bear fruit in 2024, was the acceptance of the National Garden Scheme to have a large show garden at the 2024 Chelsea Flower Show. This has been made possible by the generous support of Project Giving Back (<https://www.givingback.org.uk/>) which accepted our proposal in April 2023 and which will fully fund the show garden. The garden is being designed by Tom Stuart-Smith who is not only one of the most internationally renowned garden designers of today but also a long-term supporter of the National Garden Scheme who will celebrate 30 years of opening his own garden in 2024. We look forward to giving full details of the show garden and the event in our 2024 Annual Report.

Rupert Tyler
Chairman

Trustees' Annual Report 2023

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2023

Contents

1. Objectives
2. History
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10. Sustainability and Biodiversity
11. Digital Channels
12. Risk Management
13. Investment, Distribution and Reserves Policy
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17. Fred Carr
18. Statement of Trustees' Responsibilities

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance and achievements are measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute, to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened, they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering public access to private gardens for all in return for a modest contribution to charity. This principle of inclusiveness has been a key characteristic of the National Garden Scheme ever since.

This core activity of opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably. As well as traditional large country gardens, there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages. The wider variety also includes allotments, school and hospice gardens. In a remarkable testament to the loyalty of garden owners, 70 of the 600 gardens that originally opened in 1927 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the QNI established the National Gardens Scheme Charitable Trust. In 2005 the charity incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

Ever since its establishment, the National Garden Scheme has continued to focus its annual donations on supporting nursing and health. In recent years, it has extended the donations policy to support other charities whose work is consistent with its programme for gardens and health. The 2023 donations took the total since the charity's foundation to over £70 million.

As a result of the National Garden Scheme's long-term commitment to its nursing beneficiaries, it has become the most significant cumulative charitable supporter of nursing in the country and the single largest funder of most of the individual beneficiary charities.

3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of increasing funds raised by garden openings and the two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors.

More recently, the charity has pioneered promoting the benefits of gardens and gardening for public and individual health and well-being (see Section 9). The Trustees believe that this is an area of growing importance and one to which the charity is uniquely positioned to contribute. This includes the charity's growing commitment to supporting community gardens with an annual programme of grants to projects all over the country (see Section 8).

The effect of the pandemic on garden opening in 2020 and 2021 and the greatly increased public awareness that resulted from our other fundraising activities led to a re-evaluation of the charity's strategic priorities. Opening gardens to visitors to raise funds remains the core activity, but broadening fundraising activities and appealing to different audiences are being developed. These considerations influenced the Strategic Plan 2021-25 which has four strategic priorities:

- Widen our public reach – as we diversify our portfolio of gardens that open we will engage with an increasingly diverse audience of people opening their gardens, visitors and other supporters.
- Increase supporter engagement and loyalty – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.
- Transform our digital platforms and infrastructure – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- Create financial resilience – in addition to our traditional source of income from garden openings which funds our annual donations, further develop other income streams to strengthen our resilience



A beautiful summer evening for our annual fundraising gala at Broughton Grange raised over £41,000 for the National Garden Scheme

4. Operational Activities

The National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales and, since 2022, in Northern Ireland and the Channel Islands.

The great majority of the gardens are privately owned and not otherwise accessible to visitors. Each county has a team, led by a County Organiser, who are all volunteers. They are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of a standard which visitors have come to expect over many decades. The National Garden Scheme provides comprehensive public liability insurance for all gardens that open.

The head office at Hatchlands Park in Surrey coordinates the charity's activities, produces the annual guidebook (The Garden Visitor's Handbook) and promotes the garden openings through the website, social media channels and the app. Both the Handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the Handbook) which are distributed in their particular area.

The charity's financial operations have changed dramatically in recent years. In 2019 the charity's garden-opening operation was cash only. Funds continue to come from gardens as cash, but also through the alternative channels of cashless payments and online bookings – both of which are now available to all gardens with the charity's online booking system and card readers. In 2023 16% of net garden income was cashless and 7% came from bookings.

5. Fundraising, Costs and Net Income

Funds are raised from admission charges and the sale of refreshments and plants at garden openings. Gardens open on one or more specific days, and/or by arrangement. Opening by arrangement is when a garden owner specifies that during a certain period they are available to take bookings for a private visit. These are particularly appropriate for groups but are often available for individuals or small numbers of people.

A total of 3,345 gardens (2022: 3,586) opened in the year, including 1,056 (2022: 1,121) which opened as part of a group. The gardens held a total of 5,146 openings

(2022: 5,599) and 1,011 (2022: 1,120) gardens opened by arrangement – either in addition to set open days or only by arrangement.

Despite all of the above figures decreasing from the previous year, and only a modest increase in the average admission charged, the gardens achieved a notable milestone in raising more than £4 million for the first time. Garden income totalled £4,165,116 a 8.5% increase on 2022 (£3,838,254).

This includes £39,363 (2022: £42,231) distributed by garden owners to a local charity of their choice from their total admissions income. In addition, a further £227,623 (2022: £207,087) was raised on garden open days by the sale of teas and plants organised by other charities which retained the proceeds of those sales. This has resulted in a total of £266,986 being distributed nationwide for the benefit of numerous small local charitable organisations.

The charity holds a major event fundraising event per year. In 2023 it was held at Broughton Grange in Oxfordshire in September, by kind permission of the owners who open the garden regularly for the National Garden Scheme and raised £41,000. We extend particular thanks to Blue Book, the event sponsor and to Babylonstoren which generously sponsored the wine.

The 2023 Annual Lecture at the Royal Geographical Society was given by the renowned garden writer and journalist Robin Lane Fox and raised £6,210 from ticket sales. Earlier in the year we continued the popular online talks with a further series which raised £6,000.

In July, the charity organised its fourth Great British Garden Party. This was held for the first time in 2020 in response to the restrictions of the pandemic and to enable the charity to engage with a wider audience of people, beyond its core group of supporters who open their gardens. The 2023 Great British Garden Party raised more than £21,000 including £8,500 from our event partner, Talking Tables.

The charity's unrestricted income is further increased from various sources including sponsorship. We are particularly grateful to our core sponsor Investec Wealth & Investments. Royalties and donations are received from corporate partners, notably Griffin Glasshouses. Revenue also comes from sales of the Garden Visitor's Handbook and advertising in that book and County Booklets. The sale of merchandise and many individual donations also make valuable contributions. Income from all these other sources totalled £461,230 (2022: £449,440), increasing mainly due to more advertising in County Booklets and more support from commercial partnerships. We are very grateful to all

those who support the charity in this way enabling us to donate even more of the funds raised at gardens to beneficiaries.

Total unrestricted income for the year was £4,842,467 (2022: £4,593,449)

Total costs for the year were £1,512,994 (2022: £1,356,787).

Net income available for distribution to beneficiaries for 2023 was a record total of £3,364,995 (2022: £3,258,842), an increase of 3.3%. Non-garden revenues cover a significant proportion of the operating costs and consequently increase the proportion of garden revenues in the year that are donated to beneficiaries in that year. For many years, this ratio has been in excess of 80% and in 2022 it was 82%. In 2023 the Trustees decided to use some of the accumulated unrestricted reserves brought forward and some of the accumulated funds in the Legacy Fund and this increased the ratio in 2023 to 92%. The Trustees judged it appropriate and prudent to use these funds in that way as the uncertainties resulting from the Covid-19 pandemic have now largely subsided and the balance on the Legacy Fund was in excess of that needed for the charity's development projects. It is anticipated that the ratio will fall back to normal levels in future years.

6. Beneficiary Policy and Distributions

The Trustees carry out a triennial review of the Beneficiary Policy, last done in 2022 and the policy is available from the Chief Executive.

During the year of 2023 the Trustees agreed payment of the following distributions to the charity's group of long-term nursing and health beneficiaries

Charity	£ paid
Queen's Nursing Institute	£475,000
Macmillan Cancer Support	£500,000
Marie Curie	£500,000
Hospice UK	£500,000
Carers Trust	£400,000
Parkinson's UK	£400,000
Total	£2,775,000

The Trustees continued their commitment to fund specific projects as part of the charity's wider Gardens and Health agenda and, in 2023, the following Gardens and Health payments were made:

Charity	£ paid
Maggie's Centres	£130,000
ABF The Soldier's Charity	£100,000
Horatio's Garden	£90,000
Mencap	£50,000
Sue Ryder	£40,660
Thrive	£27,300
Total	£437,960

The Trustees continued the charity's support for those working in gardens and horticulture and the training of gardeners and, in 2023, the following donations were paid to charities in this category:

Charity	£ paid
English Heritage	£150,000
Perennial	£125,000
National Botanic Garden, Wales	£26,000
Professional Gardener's Trust	£20,000
Garden Museum	£18,000
Total	£339,000

In recent years there has been significant growth in the charity's support for community garden projects. In 2023 86 projects were supported with a total of £259,058 (2022: 75 projects and £183,479).

7. Beneficiary Activities

All beneficiary charities acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the charity through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens and thereby generates more funds for us to be able to distribute to them.

Every year the beneficiary charities report to the Trustees on how donations have been used and on how they have supported the National Garden Scheme, including marketing and communications activities. Our

Impact Report 2023, which is available on our website [here](#), gives details of the National Garden Scheme's charitable impact both directly to individual beneficiaries and more generally in its campaigns and communications.

8. Community Gardens

The charity is increasingly committed to supporting community garden projects which provide substantial benefits to local communities throughout the country. They engage and support a richly diverse range of people, including many from ethnic minorities and others living with mental or physical challenges and disabilities, or social isolation.

Equally important, many of the community garden projects funded by the National Garden Scheme are in some of the country's most socially and economically disadvantaged areas where their impact is even greater. This is especially evident in inner-city and other urban areas where private gardens are rare and involvement with a community garden offers many people their only local access to green space and gardening.

Danny Clarke, the Black Gardener, and new National Garden Scheme Ambassador added: "It's great to see this funding going to the heart of so many community projects. These are projects that will help invigorate the people they support and introduce new audiences to the huge benefits that gardens and gardening bring to their health and wellbeing and to the environment around them."

In recent years the programme has expanded dramatically, a direct reflection of the burgeoning enthusiasm for and benefits of community gardens. The Trustees consider support for community gardens to be a significant factor in the charity's commitment to equality, diversity and inclusion as set out in the Strategic Plan 2021-25 and articulated in the *Equality, Diversity and Inclusion Statement* approved in 2021 and available to read on the website.

9. Gardens and Health

The National Garden Scheme has championed the benefits of access to gardens and green space since the 2016 report that it commissioned from The King's Fund: *Gardens and Health, implications for policy and practice*. More recently, the pandemic greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing. Faced with prolonged isolation, anxiety and in many cases real tragedy, there was a surge in popular appreciation of access to gardens and in gardening and in public realisation of the real benefits that both offer.

In May 2023 the charity organised its annual Gardens and Health Week. As well as various activities by garden owners, the highlight of the week was once again the new edition of the hugely popular e-book, *The Little Yellow Book of Gardens and Health*, packed with stories and case studies from garden owners, garden visitors and people involved with beneficiary charities who have found solace and improved health and wellbeing by immersing themselves in nature.

During 2023 we commissioned the environmental psychologist Dr Emma White to carry out research with visitors at a group of gardens on their open days. The research fed into a report written by Dr White: [The Wellbeing Benefits of Visiting National Garden Scheme gardens in Winter](#) which was published in January 2024.

The charity's commitment to Gardens and Health is deep-rooted and varied, from the vision expressed in the current Strategic Plan 2021-25, 'That everyone has access to gardens and values the benefits to their health, wellbeing and enjoyment of life', to activities in gardens, many in partnership with beneficiary charities, and substantial financial commitment in annual donations, as set out in Section 6.

The National Garden Scheme has made a long-term commitment to make a major contribution to the funding for all 11 gardens being created by the charity Horatio's Garden for spinal injuries units in hospitals around the UK. The National Garden Scheme is now the largest single funder of Horatio's Garden and the 2023 donation was the first instalment for their Belfast garden.

The National Garden Scheme has also made donations to fund gardens for Maggie's Centres for a number of years and since 2022 has a long-term commitment to support this charity. In 2023 the donation of £100,000 contributed to the garden for the Northampton Maggie's Centre.

10. Sustainability and Biodiversity

The National Garden Scheme is committed to advocating and activating sustainability in all areas of our lives, but particularly in gardening. We urge everyone who opens their garden in support of the National Garden Scheme, or who visits these gardens, to garden sustainably. Sustainable gardening can make a substantial contribution to the wider challenges of climate change and biodiversity.

The Sustainability Statement mentioned below, which highlights our message to garden owners, visitors and



Skool Beanz is an after school club based on an allotment in Somerset run by the inspirational Lara Honor. It opens for the National Garden Scheme on 15 September.

other supporter sets out the following priorities:

- Promoting the move to peat-free gardening by 2025
- Avoiding the use of pesticides
- Controlling the use of water
- Avoiding the use of plastic and so minimising non-biodegradable waste
- Encouraging biodiversity

Through our network of thousands of gardens and active supporters we aim to influence as wide an audience as possible, as well as through our partnerships with the Woodland Trust and the Wildlife and Wetlands Trust.

We encourage all gardeners to be conscious of the benefits of biodiversity in their garden and to encourage it wherever possible. We encourage the planting of a diverse range of plants to enrich local habitats, and to thereby support nature conservation.

11. Digital Channels

Digital channels continue to grow in importance for the charity's operations, marketing and communications. In 2023 we continued a long-term programme of developments to our website, financial and operating systems, as the latter have become increasingly dependent upon our IT and digital infrastructure in recent years.

The primary digital communications channels are the charity's website, weekly e-newsletters, our social media and YouTube channels.

Looking for information about gardens was once again the primary driver of visitors to the website. The weekly e-newsletters are an increasingly popular source of information, different audiences focus on different social media channels and our library of videos, both about our gardens and created to illustrate our beneficiary partners continues to be popular with an audience with a strong international element.

The weekly e-newsletter sent out via the email marketing system, containing details of gardens opening from week to week, special events and other content, saw its subscribers decline slightly from 66,700 to 62,300, but levels of engagement and response remained high.

All of the National Garden Scheme's social media channels enjoyed growth in their audiences through the year as well as growing evidence of their positive impact on garden visitor numbers. Facebook increased followers by 6% to 43,690. X (formerly Twitter) increased the audience of followers by 4.5% to 26,534. Instagram has the largest audience and growth with an increase of 16% to just less than 120,000 followers. Our YouTube channel continues with 3,400 subscribers and received 675,800 views during 2023.

12. Risk Management

The Trustees require that risk management forms an integral part of the charity's decision-making process. Identification and management of risks to the charity's operations and personnel, performance and reputation is essential. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the senior management team and approved by the Board annually and more frequently when circumstances require. This process is designed to regularly assess existing risks, identify new risks and to ensure that the systems and procedures in place to manage the identified risks are fit for purpose. The overriding approach to risk management and assessment is to be prudent and cautious at all times.

The Trustees have identified the major risks to the NGS's operations and financial security as follows:

- Prolonged public health crisis during a garden opening season
- Prolonged adverse weather through a garden opening season
- Loss of IT and communications systems
- Pressures on the management team given the limited number of employees
- Reputational risk

These are prioritised in the Risk Register which is updated and re-evaluated regularly, in the Disaster Recovery programme and in additional HR support. Full details of the Risk Management Policy, Risk Register and Disaster Recovery programme are available from the Chief Executive.

13. Investment, Distribution and Reserves Policy

The National Garden Scheme's operations result in funds accumulating through the year. These surplus funds are primarily deposited with Royal London Asset Management and invested in a range of highly liquid short-term financial instruments and deposits before being distributed to beneficiaries.

The National Garden Scheme's designated Legacy Fund investments are managed by Investec Wealth & Investment UK (which became part of the Rathbones Group in 2023) as a medium risk combination of equities and fixed interest securities.

Underpinning the charity's balance sheet from one year to the next is the policy that reserves should not ordinarily fall below 25% of the current gross annual costs. Trustees make a judgement at the time of distributions to beneficiaries, to ensure that the reserves are sufficient to give assurance that the charity will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £438,091, designated reserves stood at £64,151 (these two represent 33% of current gross annual costs) and restricted reserves stood at £269,807.

14. Legacies

In 2023 the National Garden Scheme received legacy gifts totalling £36,751. The Trustees are most grateful for the generosity of individuals who decide to support the charity with gifts in their wills. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2023 publications and on the website.

The National Garden Scheme's Legacy Fund was formally established at the end of 2015 as a designated fund, separate from unrestricted funds. On application from the Chief Executive and at the discretion of the Trustees funds are available to finance projects to develop and enhance the charity's operations, thus avoiding drawing on funds raised at garden openings.

As part of their review of donations in 2019, the Trustees also decided that the Legacy Fund could also be used to fund the Community Gardens Award and these donations in 2023 were completely funded from the Legacy Fund.

Using legacy funds in this way demonstrates a positive, outward-facing use that will be applied at a very local level all over the country.

In 2022 we launched the Centenary Circle, inviting people to join a patron's group by committing to annual donations to recognise the charity's centenary in 2027. These donations continued in 2023 and are placed in a restricted capital fund. We would like to express our sincere thanks to those who have joined the Centenary Circle, including representatives of grant-making charitable trusts.

15. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The Directors of the Company are also charity trustees for the purpose of charity law under the Company's Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, overseeing contact with beneficiary charities and agreeing the basis and amount of donations.

Trustees are appointed for a period of three years which is renewable by mutual agreement for a possible two further periods, meaning that a Trustee can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chair, Deputy Chair and Honorary Treasurer, there are six Regional Chairs. Each of these Chairs has to be an active member of a county volunteer team. The other Board members are Independent Trustees who are selected to bring specific skills and experience to the Board. An induction programme is arranged for new trustees depending on individual needs.

There are two processes for Trustee selection. Regional Chairs are nominated by their fellow county team volunteers in their region; nominations are considered by the board and the appointment of the most suitable candidate is made following an interview with the Chair or Deputy Chair, and the Chief Executive. Candidates to be independent trustees are approached individually by either the Chair or the Chief Executive, on the basis of the particular relevant skills and experience needed by the Board and the charity.

The Board elects a Chair for a term of three years who, as well as chairing the Board, represents the charity and maintains contact with county volunteers and garden owners, beneficiaries and associated organisations. A Deputy Chair is similarly elected and supports the Chair, acting as Chair in their absence. Both positions are renewable for a further three years with the agreement of the Board.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing and distribution, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee, reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chairman, Deputy Chairman, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan and budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising the Board on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the Head Office staff (currently numbering 13) and together they provide the central operations, finance and marketing functions which assist and support the work of volunteers in County Teams with information, advice, supplies and other support. Most communication with garden

owners takes place through the County Organisers and other team members.

The National Garden Scheme is dependent upon the contribution of volunteers. Everyone who opens their garden does so voluntarily. In addition, the work to support the gardens opening throughout England, Wales, Northern Ireland and the Channel Islands, is carried out by nearly 600 volunteers organised in county teams. The key activities of the County Teams are:

- Finding new gardens.
- Promoting garden openings.
- Maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next.
- Collecting funds raised at gardens and accounting to Head Office.
- Recognition and rewards.
- Managing county booklets, securing booklet advertising.

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as from other county teams.

Each region holds an annual AGM in late February or in March, attended by county volunteers from that region and by the Chairman, Chief Executive and relevant members of staff. There is a biennial conference for volunteers at which they come together to learn from each other and share best practice. These alternate with conferences for the County Organisers. Smaller conferences for specialist groups are also organised by the head office from time to time.

The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation. To acknowledge special achievements of our county team volunteers, the Chairman's Award was introduced in 2020. On recommendation from County Organisers three Chairman's Awards were given out in 2023 in recognition of exceptional volunteer contribution.

The National Garden Scheme is fortunate to have a group of Ambassadors, all well known figures with a varied involvement in the world of gardens and horticulture. They support the charity in various ways, especially promoting and supporting it on social media and other channels, taking part in various events, and providing quotes and endorsements for use in the charity's various communications. The current Ambassadors are listed on page 17.

16. Public Benefit

The Trustees follow the Charity Commission's guidance on public benefit in their direction of the National Garden Scheme. The charity's principal activity, the organisation of garden opening, is expressly designed to be available to all and so by definition brings considerable public benefit. It is the charity's chief source of fundraising for donations to beneficiary charities whose principal objective is public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens for public and individual health and wellbeing, there is increasing long term public benefit. The programme demonstrates a combination of specific health and wellbeing benefits as well as the added potential to reduce existing public health costs.

The expanding portfolio of community gardens funded by the National Garden Scheme will further broaden the public benefit created by the work of charity.

Given the challenging economic and financial conditions which continued through 2023, the Trustees actively prioritised affordability and accessibility which have always been priorities of the National Garden Scheme. The ability to offer an enjoyable, informative and often uplifting experience to everyone in return for a modest contribution to charity is the charity's abiding principle and one which the Trustees will continue to champion and emphasise.

17. Fred Carr

The Trustees would like to recognise the significant contribution made to the charity by Fred Carr, who sadly died in June 2023. Fred was responsible for the original sponsorship of the charity in 1994 by Carr Sheppards, the stockbroking firm which he led, from which there has been unbroken continuity of 30 years through a series of mergers to the current sponsorship by Investec Wealth & Investment (UK), now part of the Rathbones Group. Fred was a Trustee of the charity from 2005-2011 and was elected to the charity's group of Life Vice Presidents on his retirement from the Board.

18. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial period to give a true and fair view of the state of affairs of the company's activities during the period and of its financial position at the end of the period. In preparing those 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.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.



Vice-President Penny Snell CBE with Fred Carr at an annual Season Launch for the National Garden Scheme



Reference and Administrative Information

Patron The former Prince of Wales

President Dame Mary Berry DBE

Vice-Presidents

Elizabeth Anton; Angela Azis; Ann Budden; Daphne Foulsham MBE; Martin McMillan OBE, Heather Skinner, Penny Snell CBE

Ambassadors

Emma Bridgewater CBE, Danny Clarke, Rachel de Thame, Alan Gray, Joe Swift, Jo Whiley

The Board of Trustees

Chairman Rupert Tyler

Deputy Chairman Sue Phipps*

Hon Treasurer Andrew Ratcliffe FCA*

Arit Anderson, Richard Barley MBE, Atty Beor-Roberts, Peter Clay (stood down September 2023), Susan Copeland MBE* (stood down September 2023), Lucy Hall (appointed March 2023), Maureen Kesteven*, Professor John Newton OBE (appointed November 2023), Susan Paynton*, Mark Porter*, Vernon Sanderson*, Debbie Thomson* (appointed November 2023), Sir Richard Thompson KCVO (stood down September 2023), Alison Wright*.

*Trustee who is a member of a county team

Chief Executive George Plumpre

Head Office

Hatchlands Park, East Clandon, Guildford, Surrey GU4 7RT

Auditor

Perrys Audit Limited, 4th Floor: 399-401 Strand, London WC2R 0LT

Bankers

Co-operative Bank, 9 Prescot Street, London E1 8AZ

Barclays Bank UK PLC, 147 High Street, Guildford GU1 3AG

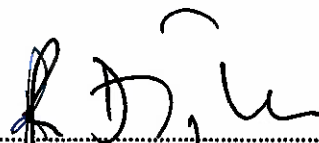
Solicitors

Peachey and Co, 95 Aldwych, London WC2B 4JF

Charity Number 1112664 **Company Number** 5631421 **limited by guarantee**

Auditor

In accordance with the company's articles, a resolution proposing that Perrys Audit Limited be reappointed as auditor of the company will be put at a Board Meeting.


.....

Mr R Tyler

Chairman of the Board of Trustees

Date: 4/6/24
.....

Left: Garden visits are popular throughout the year, starting with snowdrops and spring flowers in late January
Photo: Clover Cottage, Cambridgeshire © Zara Napier

Independent Auditor's Report to the Trustees of the National Garden Scheme

Opinion

We have audited the financial statements of The National Garden Scheme for the year ended 31 December 2023 which comprise and income and expenditure account, balance sheet and statement of cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2023 and of its 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 Companies Act 2006.

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 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 Members of the Board 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 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 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 this gives rise to 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.

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Members of the Board Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

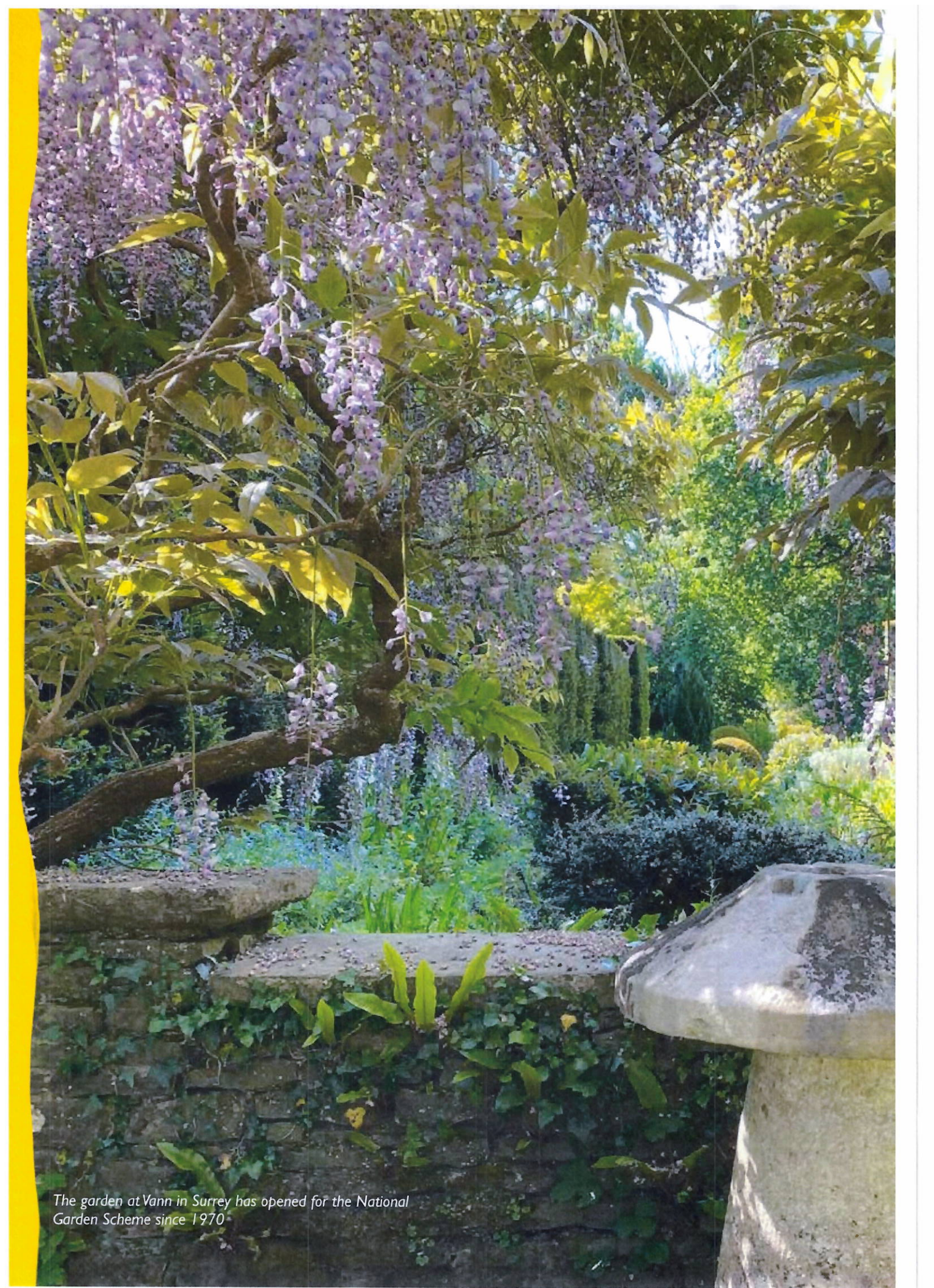
Responsibilities of Trustees

As explained more fully in the statement of Members of the Board Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, 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 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 charitable company 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 the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



The garden at Vann in Surrey has opened for the National Garden Scheme since 1970

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that 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.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Hale FCA, FCCA

Perrys Audit Limited

Chartered Accountants
Statutory Auditor

20/6/24

4th Floor
399-401 Strand
London
WC2R 0LT

Statement of financial activities including income and expenditure account for the year ended 31 December 2023

Current financial year

		Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£
Income from:					
Garden income		4,165,116	-	-	4,165,116
Donations and legacies	3	191,969	36,751	81,506	310,226
Other fundraising activities	4	461,230	-	-	461,230
Investment income	5	24,152	5,313	3,301	32,766
Total income		4,842,467	42,064	84,807	4,969,338
Expenditure on:					
Charitable activities	7	3,591,324	259,058	-	3,850,382
Raising funds	6	1,139,811	-	-	1,139,811
Management and administration	10	373,183	-	-	373,183
Investment management fees	6	-	2,128	-	2,128
Total expenditure		5,104,318	261,186	-	5,365,504
Net gains/(losses) on investments	11	35,522	10,901	-	46,423
Net movement in funds		(226,329)	(208,221)	84,807	(349,743)
Fund balances at 1 January 2023		664,420	272,372	185,000	1,121,792
Fund balances at 31 December 2023		438,091	64,151	269,807	772,049

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

All income and expenditure derive from continuing activities.

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

Statement of financial activities including income and expenditure account (continued) for the year ended 31 December 2023

Prior financial year

		Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£
<u>Income from:</u>					
Garden income		3,938,254	-	-	3,938,254
Donations and legacies	3	130,755	500	185,000	316,255
Other fundraising activities	4	449,440	-	-	449,440
Investment income	5	-	8,059	-	8,059
Charitable grant returned		75,000	-	-	75,000
Total income		4,593,449	8,559	185,000	4,787,008
<u>Expenditure on:</u>					
Charitable activities	7	3,235,710	-	-	3,235,710
Raising funds	6	1,027,735	-	-	1,027,735
Management and administration	10	329,052	-	-	329,052
Investment management fees	6	-	2,236	-	2,236
Total expenditure		4,592,497	2,236	-	4,594,733
Net gains on investments	11	22,180	2,878	-	25,058
Net movement in funds		23,132	9,201	185,000	217,333
Fund balances at 1 January 2022		641,289	263,171	-	904,460
Fund balances at 31 December 2022		664,420	272,372	185,000	1,121,793

Balance sheet As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	13		14,145		40,965
Tangible assets	14		5,087		716
Investments	15		233,067		222,166
			<u>252,299</u>		<u>263,847</u>
Current assets					
Stocks - finished goods	16	4,576		5,296	
Debtors	17	345,841		65,447	
Cash at bank and in hand		470,260		842,025	
			<u>820,677</u>	<u>912,768</u>	
Creditors: amounts falling due within one year	18	<u>(300,927)</u>		<u>(54,823)</u>	
Net current assets			<u>519,750</u>		<u>857,945</u>
Total assets less current liabilities			<u><u>772,049</u></u>		<u><u>1,121,792</u></u>
Income funds					
Restricted funds			269,807		185,000
Designated funds			64,151		272,372
Unrestricted funds			438,091		664,420
			<u>772,049</u>		<u>1,121,792</u>

Balance sheet (continued)
As at 31 December 2023

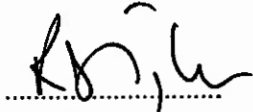
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27/3/24



Mr R Tyler

Chairman of the Board of Trustees

Company registration number 05631421

Statement of cash flows

For year ended 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(368,895)		235,868
Investing activities					
Purchase of intangible assets		(18,481)		(50,748)	
Purchase of tangible fixed assets		(6,255)		(857)	
Purchase of investments		(67,754)		(23,391)	
Proceeds on disposal of investments		56,854		48,448	
Investment income received		32,766		8,059	
Net cash used in investing activities			(2,870)		(18,489)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(371,765)		217,379
Cash and cash equivalents at beginning of year			842,025		624,646
Cash and cash equivalents at end of year			470,260		842,025

Notes for the financial statements

For the year ended 31 December 2023

1 Accounting policies

Charity information

The National Garden Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is East Wing, Hatchlands, Guildford, Surrey, GU4 7RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are held for specific purposes determined by the trustees.

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

1.4 Income

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received from the garden owner whichever is later.

Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

Notes for the financial statements (continued) For the year ended 31 December 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

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

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

Software	3 years straight line
----------	-----------------------

1.7 Tangible fixed assets

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

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

Equipment	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises gift items and merchandise to be sold and any overheads incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Notes for the financial statements (continued)

For the year ended 31 December 2023

1 Accounting policies

(Continued)

1.11 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Legacies	-	36,751	-	36,751	500
Donations	191,969	-	81,506	273,475	315,755
	<u>191,969</u>	<u>36,751</u>	<u>81,506</u>	<u>310,226</u>	<u>316,255</u>

4 Charitable activities

	Charitable Income 2023	Charitable Income 2022
	£	£
Advertising revenue	231,661	188,007
Other fundraising events	83,392	106,173
Other income	146,177	155,260
	<u>461,230</u>	<u>449,440</u>

Notes for the financial statements (continued)
For the year ended 31 December 2023

5 Investments

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Income from quoted investments	24,152	5,313	3,301	32,766	8,059
	<u>24,152</u>	<u>5,313</u>	<u>3,301</u>	<u>32,766</u>	<u>8,059</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Garden opening	579,658	315,521
Marketing, publicity and fundraising events	560,153	712,214
	<u>1,139,811</u>	<u>1,027,735</u>

The expenditure on generating voluntary income was less than £100,000 in both years.

Notes for the financial statements (continued)

For the year ended 31 December 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Nursing beneficiaries	2,775,000	2,430,000
Support for gardeners	339,000	290,000
Garden and health beneficiaries	437,960	290,000
Community Garden Awards	259,058	183,479
Garden owner donations	39,364	42,231
	<u>3,850,382</u>	<u>3,235,710</u>

8 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2023 £	2022 £
Accounts	2,900	4,600
Audit	8,600	1,800
Total audit fees	<u>11,500</u>	<u>6,400</u>

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>13</u>	<u>13</u>

Notes for the financial statements (continued)

For the year ended 31 December 2023

9 Employees

(Continued)

Staff costs:	2023 £	2022 £
Salaries	462,195	449,196
Social security and pension costs	<u>90,074</u>	<u>75,077</u>
	<u>552,269</u>	<u>524,273</u>

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £112,693 (2022: £105,892) for the year of which £20,132 (2022: £8,990) was employer's pension contributions.

Board members

NGS board members are the Trustees of NGS for charitable law purposes. Trustees received no remuneration and waived remuneration during the year (2022: £nil). Expenses relating to travel and subsistence of £7,840 (2022: £8,090) were reimbursed to 14 (2022:12) Trustees.

The number of employees whose annual remuneration was more than £60,000 is as follows:

2023 Number	2022 Number
1	1
<u>1</u>	<u>1</u>

10 Management and administration

	Unrestricted funds 2023	Unrestricted funds 2022
Management and administration	373,183	329,052
	<u>373,183</u>	<u>329,052</u>

11 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Revaluation of investments	35,522	10,901	46,423	22,180	2,878	25,058
	<u>35,522</u>	<u>10,901</u>	<u>46,423</u>	<u>22,180</u>	<u>2,878</u>	<u>25,058</u>

Notes for the financial statements (continued)

For the year ended 31 December 2023

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Software £
Cost	
At 1 January 2023	223,589
Additions	18,480
	<hr/>
At 31 December 2023	242,069
	<hr/>
Amortisation and impairment	
At 1 January 2023	182,624
Amortisation charged for the year	45,300
	<hr/>
At 31 December 2023	227,924
	<hr/>
Carrying amount	
At 31 December 2023	14,145
	<hr/> <hr/>
At 31 December 2022	40,965
	<hr/> <hr/>

14 Tangible fixed assets

	Equipment £
Cost	
At 1 January 2023	32,413
Additions	6,255
	<hr/>
At 31 December 2023	38,668
	<hr/>
Depreciation and impairment	
At 1 January 2023	31,697
Depreciation charged in the year	1,884
	<hr/>
At 31 December 2023	33,581
	<hr/>
Carrying amount	
At 31 December 2023	5,087
	<hr/> <hr/>
At 31 December 2022	716
	<hr/> <hr/>

Notes for the financial statements (continued)
For the year ended 31 December 2023

15 Fixed asset investments

	£
Cost or valuation	
At 1 January 2023	222,166
Additions	67,754
Disposals	(56,853)
	<hr/>
At 31 December 2023	233,067
	<hr/>

	2023 £	2022 £
Investments at fair value comprise:		
Fixed interest		
UK equities	26,242	23,520
Overseas equities	34,026	45,289
Alternative assets	129,245	112,611
Property	29,694	33,057
	13,860	7,689
	<hr/>	<hr/>
	233,067	222,166
	<hr/> <hr/>	<hr/> <hr/>

16 Stocks

	2023 £	2022 £
Finished goods	4,576	5,296
	<hr/> <hr/>	<hr/> <hr/>

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	256,473	4,257
Other debtors	1	84
Prepayments and accrued income	89,367	61,106
	<hr/>	<hr/>
	345,841	65,447
	<hr/> <hr/>	<hr/> <hr/>

Notes for the financial statements (continued)

For the year ended 31 December 2023

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	26,272	-
Trade creditors	33,507	22,549
Accruals and deferred income	241,148	32,274
	<u>300,927</u>	<u>54,823</u>

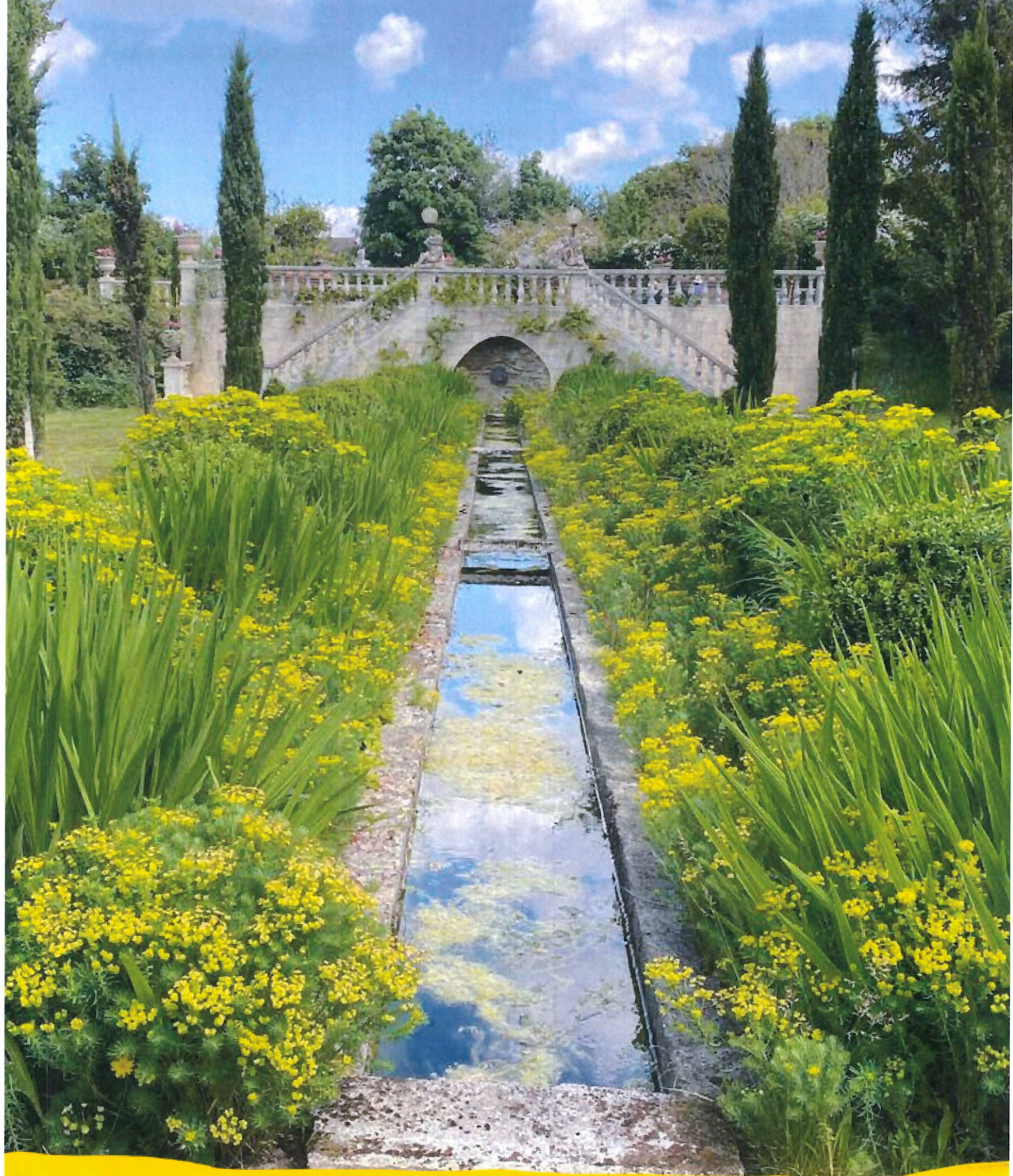
19 Lease obligations

At 31 December 2023 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2023 £	2022 £
Within a year	20,580	12,564
Within 2-5 years	82,320	-
	<u>102,900</u>	<u>12,564</u>

20 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(349,743)	217,332
Adjustments for:		
Investment income recognised in statement of financial activities	(32,766)	(8,059)
Depreciation and impairment of tangible fixed assets	47,184	40,632
Movements in working capital:		
Decrease/(increase) in stocks	720	(1,465)
(Increase) in debtors	(280,394)	(16,203)
Increase in creditors	246,104	3,630
Cash (absorbed by)/generated from operations	<u>(368,895)</u>	<u>235,868</u>



The National Garden Scheme
East Wing Hatchlands Park
East Clandon
Guildford, Surrey GU4 7RT

Email: hello@ngs.org.uk
Telephone: 01483 211535
Registered charity number: 1112664

Back cover image: The Old Rectory, Bletchingley, Surrey

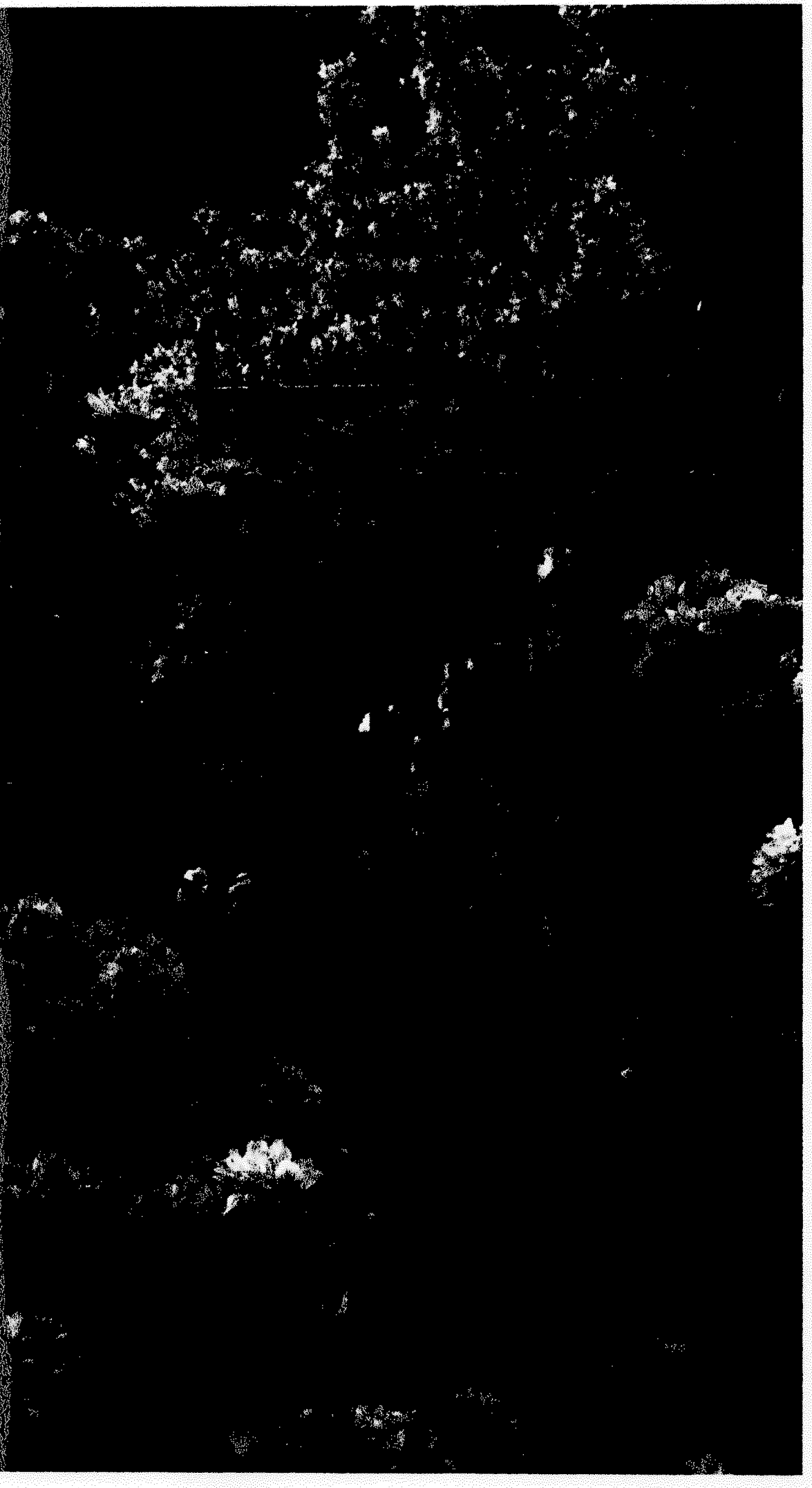
THE NATIONAL GARDEN SCHEME

England & Wales - Charity number 1112664

Accounts



Annual Report 2012



Front cover image: The Old Rectory, Farnborough © Sussie Bell

Chairman's introduction

Her late Majesty Queen Elizabeth II supported the National Garden Scheme through many decades. The garden of Sandringham House in Norfolk was opened by King George V in our first year of 1927 and is one of only two gardens that have opened every year since. In 1948 and 1949 The Queen, when still Princess Elizabeth, opened the garden of her first married home, Windlesham Moor in Surrey. At Frogmore House in Windsor Great Park, Her Majesty continued to open the garden annually, as had been started by her father King George VI in 1946. To date Frogmore has raised more funds for us than any other single garden.

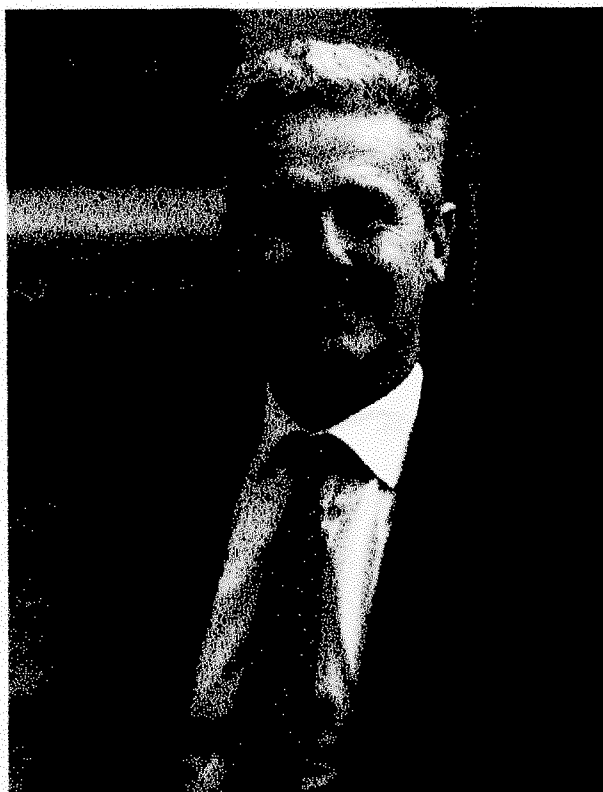
We are profoundly grateful for the support of Queen Elizabeth II and previous generations of the Royal Family and we extend our ongoing thanks to King Charles III who became the charity's Patron in 2002.

2022 saw a return to normality for garden opening and visiting. Gardens opened without restrictions and visitors were free and confident to visit at their leisure. Once again, the February Snowdrop Festival got the season off to a flying start and reminded everyone how welcome access to gardens is during the weeks of late-winter. The weather was better than 2021 but as mercurial as ever, with an unprecedented drought and heatwave in midsummer. We thank our garden owners for their resilience and fortitude in the face of these challenges. For some, it has jeopardised their prospects of opening in 2023; and we look forward to welcoming them back soon.

The diversity of our gardens continues to grow with the addition of, for instance, more small urban gardens, community gardens, hospice gardens and allotment groups. At the same time our garden owners are increasingly interested in and committed to gardening sustainably and encouraging biodiversity, exemplified in a number of gardens where exciting rewilding projects are being carried out.

2022 was a year of triumph for our Community Garden Grants programme which we relaunched in Autumn 2021. We supported 75 projects with funding totalling £195,000. This programme is championed by Danny Clarke, one of two new Ambassadors who joined us in 2022. Along with our peerless President, Dame Mary Berry, our Ambassadors promote the National Garden Scheme in many ways and we are most grateful for their time and enthusiasm.

As we have moved away from the grip of the pandemic we have been faced by other significant issues. The cost of living crisis has impacted all of us, not least, our beneficiary charities. In many cases their fundraising mechanisms have seen a return to normality; but the pressures on



those working in the nursing and health charities that we support and in horticulture have been relentless. So we are extremely proud that the fundraising efforts of our wonderful garden owners and volunteers have restored our garden income to pre-Covid-19 levels enabling us to maintain donations in the face of adversity.

Throughout our history the National Garden Scheme has always been proud of its accessibility and affordability. In our first years, members of the general public could visit privately-owned gardens, whoever they were, for the modest price of one shilling for charity. Today those qualities are as vital and relevant as ever, enshrined in our Strategic Plan 2021-25 and its commitment to enabling everyone to have access to gardens and widening our public reach.

We thank all our garden owners and volunteers for all the hard work and commitment which sustain our garden openings to visitors and underpin our charitable donations and impact.

A handwritten signature in dark ink, reading "Rupert Tyler". The signature is written in a cursive style with a large, prominent 'R' and 'T'.

Rupert Tyler
Chairman

Trustees' Annual Report 2022

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2022

Contents

1. Objectives
2. History
3. Strategy
4. Operational Activities
5. Fundraising, Costs and Net Income
6. Beneficiary Policy and Distributions
7. Beneficiary Activities
8. Community Gardens
9. Gardens and Health
10. Sustainability and Biodiversity
11. Digital Channels
12. Risk Management
13. Investment, Distribution and Reserves Policy
14. Legacies
15. Constitution, Governance, Structure and Management
16. Public Benefit
17. Auditors
18. Statement of Trustees' Responsibilities

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance and achievements are measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute, to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened, they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering unrestricted public access to private gardens in return for a modest contribution to charity. This principle of inclusiveness has been a key characteristic of the National Garden Scheme ever since.

This core activity of opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably. As well as traditional large country gardens there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages; the wider variety also includes allotments, school and hospice gardens. In a remarkable testament to the loyalty of garden owners, 75 of the 600 gardens that originally opened in 1927 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the QNI established the National Gardens Scheme Charitable Trust. In 2005 the charity incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

Ever since its establishment, the National Garden Scheme has continued to focus its annual donations on supporting nursing and health. In recent years, it has extended the donations policy to support other charities whose work is consistent with its programme for gardens and health. The 2022 donations took the total since the charity's foundation to over £67 million.

As a result of the National Garden Scheme's long-term commitment to its nursing beneficiaries, it has become the most significant cumulative charitable supporter of nursing in the country and the single largest funder of most of the individual beneficiary charities.

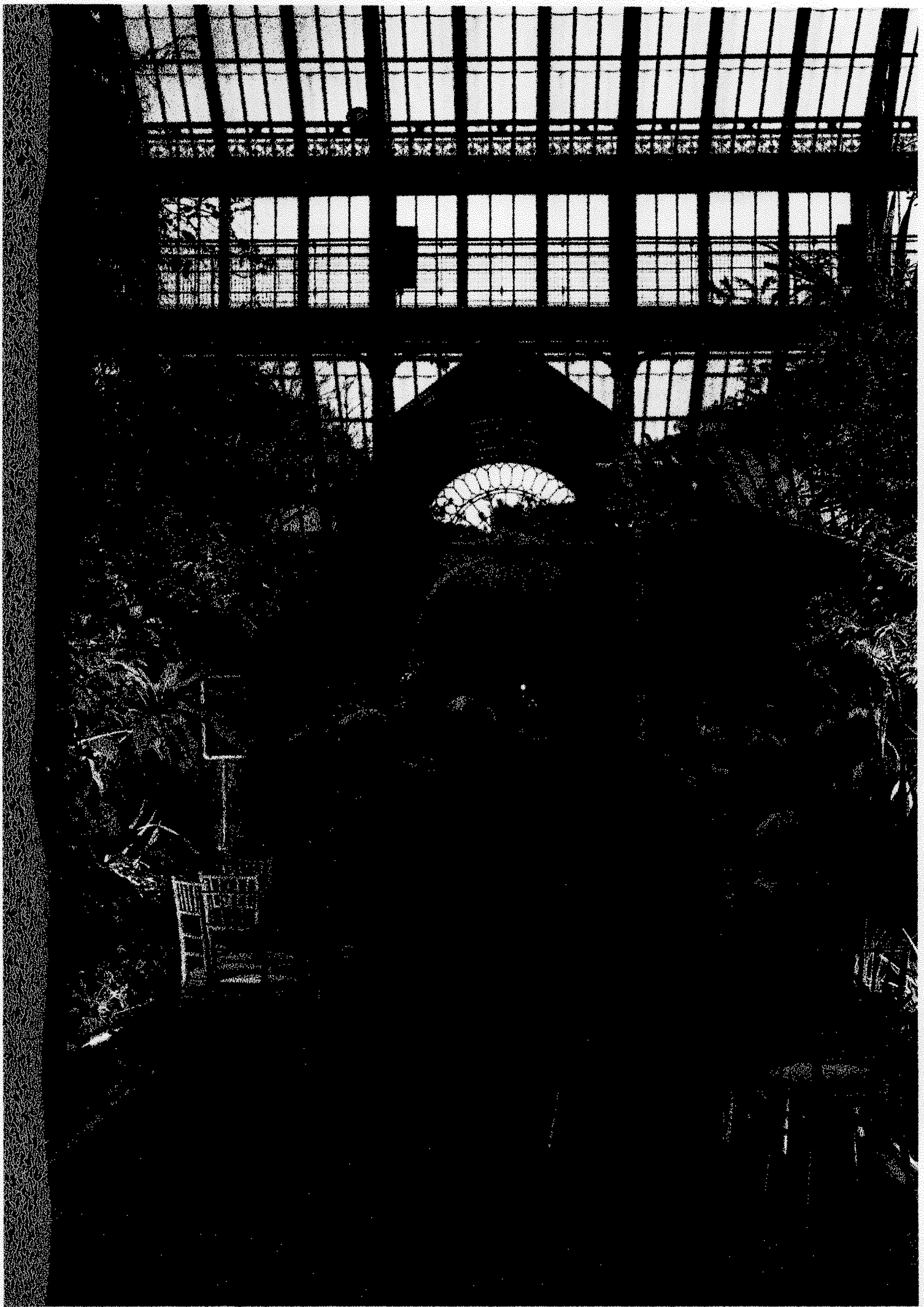
3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of increasing funds raised by garden openings and the two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors.

More recently, the charity has pioneered promoting the benefits of gardens and gardening for public and individual health and well-being (see Section 9). The Trustees believe that this is an area of growing importance and one to which the charity is uniquely positioned to contribute. This includes the charity's growing commitment to supporting community gardens with an annual programme of grants to projects all over the country (see Section 8).

The effect of the pandemic on garden opening in 2020 and 2021 and the greatly increased public awareness that resulted from our other fundraising activities led to a re-evaluation of the charity's strategic priorities. Opening gardens to visitors to raise funds remains the core activity, but broadening fundraising activities and appealing to different audiences is being developed. These considerations influenced the *Strategic Plan 2021-25* which has four strategic priorities:

- **Widen our public reach** – as we diversify our portfolio of gardens that open we will engage with an increasingly diverse audience of people opening their gardens, visitors and other supporters.
- **Increase supporter engagement and loyalty** – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.
- **Transform our digital platforms and infrastructure** – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- **Create financial resilience** – in addition to our traditional source of income from garden openings which funds our annual donations, further develop other income streams to strengthen our resilience.



4. Operational Activities

The National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales and, since 2022, in Northern Ireland and the Channel Islands.

The great majority of the gardens are privately owned and not otherwise accessible to visitors. Each county has a team, led by a County Organiser, who are all volunteers. They are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of a standard which visitors have come to expect over many decades. The National Garden Scheme provides comprehensive public liability insurance for all gardens that open.

The head office at Hatchlands Park in Surrey coordinates the charity's activities, produces the annual guidebook (*The Garden Visitor's Handbook*) and promotes the garden openings through the website, social media channels and the app. Both the handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the handbook) which are distributed in their particular area.

The charity's financial operations have changed dramatically in recent years. In 2019 the charity's garden-opening operation was cash only. In 2022 the online booking system first introduced during the pandemic in 2020 and developed considerably since then, resulted in 8% of admission tickets being booked online in advance of visits. 2021 saw the introduction of card readers for use by garden owners on their open days. Extending the availability of card readers to gardens in 2022 resulted in 12% of income taken in gardens coming through cashless payment.

5. Fundraising, Costs and Net Income

After two years of severe restrictions, including the closure of all gardens for two months in 2020 and continued restrictions on visitor numbers and access to gardens in 2021, 2022 witnessed a return to normal for garden visiting. It also saw good weather through key opening weeks in midsummer when the greatest number of gardens open, although the weeks of

extreme heat and drought through July into August had a detrimental impact. By the end of the year conditions enabled garden income to rise above 2021.

Gardens open on one or more specific days, and/or by arrangement. Opening by arrangement is when a garden owner specifies that during a certain period they are available to take bookings for a private visit. These are particularly appropriate for groups but are often available for individuals or small numbers of people.

A total of 3,629 gardens (2021: 3,546) opened in the year, including 1,163 (2021: 1,121) which opened as part of a group. The gardens held a total of 5,473 openings (2021: 5,089) and 1,153 (2021: 1,123) gardens opened by arrangement – either in addition to set open days or only by arrangement.

Despite only modest increases in these statistics the combination of the relaxation of Covid-19 restrictions, a larger than usual increase (11%) in the average admission charged and good weather at key times of the year produced total garden income of £3,938,394 which was a 15% increase on 2021 (£3,417,845). This includes £42,231 (2021: £30,000) distributed by garden owners to a local charity of their choice from their total admissions income. In addition, a further £207,087 (2021: £152,000) was raised on garden open days by the sale of teas and plants organised by other charities which retained the proceeds of those sales. This has resulted in a total of £249,318 being distributed nationwide for the benefit of numerous small local charitable organisations.

The charity aims to hold a major fundraising event per year. In 2022 it was held in the Temperate House at Royal Botanic Garden, Kew on 26th May and raised £47,369. We extend particular thanks to Kew for generously hosting the evening and to Knight Frank, the event sponsor.

The 2022 Annual Lecture at the Royal Geographical Society was given by the internationally renowned garden designer Arabella Lennox-Boyd. More than 600 tickets were sold, divided evenly between a live audience in the theatre and an online audience watching a live stream and the event raised £5,372. Earlier in the year we continued the online talks started in 2021 with a further series. Given by garden owners and some eminent gardeners the 2022 talks raised £18,146.

In July, the charity organised its third Great British Garden Party. This was held for the first time in 2020 in response to the restrictions of the pandemic and to

enable the charity to engage with a wider audience of people, beyond its core group of supporters who open their gardens. The 2022 Great British Garden Party raised nearly £30,000 including £12,000 from our event partner, Talking Tables.

The charity raises further income from sponsorship and we are particularly grateful to our core sponsor Investec. We receive royalties from other corporate partners, notably from Griffin Glasshouses. Revenue also comes from sales of *The Garden Visitor's Handbook* and advertising in that book and county booklets, from the sale of merchandise and many individual donations. Other income from these sources totalled £449,440 (2021: £366,706).

Legacies are placed in a designated fund (see Section 14). In 2022 we launched the Centenary Circle, inviting people to join a patron's group by committing to annual donations to recognise the charity's centenary in 2027. These donations are placed in a restricted capital fund and we would like to express our sincere thanks to those people who have joined the Centenary Circle, including representatives of grant-making charitable trusts.

Total unrestricted income for the year was £4,593,449 (2021: £3,955,123)

Total operating costs for the year were £1,356,787 (2021: £1,151,616).

Non-garden revenues cover a significant proportion of the operating costs and consequently increase the proportion of garden revenues that are donated to beneficiaries. In a normal year this proportion exceeds 80%, in 2022 it was 82% (2021:80%).

Net income available for distribution to beneficiaries for 2022 was £3,258,842 (2021: £2,803,517).

6. Beneficiary Policy and Distributions

In 2022 the Trustees carried out a triennial review of the Beneficiary Policy, the key outcomes of which were:

1. To continue with the changed pattern of distributions to beneficiaries introduced in 2021. This avoided any break in annual donations as a result of the pandemic and meant that donations were approved and paid at the end of the year, using funds raised in that year

2. To maintain but make no additions to the core group of six nursing and health beneficiary charities which are: Queen's Nursing Institute, Macmillan Cancer Support, Marie Curie, Hospice UK, Carers Trust and Parkinson's UK. Trustees decided to introduce greater consistency in donations to the six charities and this is reflected in the donations agreed.

3. To develop over future years the donations given to Gardens and Health projects.

4. To continue with targeted funding to support and train gardeners with three-year commitments to the training programmes of the charities involved. To cease funding for WFGA at the end of 2022 and to start supporting the English Heritage HBGTP training programme

5. To maintain and where appropriate develop support for the Community Garden Grants programme (see Section 8).

During 2022 Trustees paid the following distributions to the charity's group of long-term nursing and health beneficiaries:

Charity	£ paid
Queen's Nursing Institute	£350,000
Macmillan Cancer Support	£475,000
Marie Curie	£475,000
Hospice UK	£475,000
Carers Trust	£355,000
Parkinson's UK	£300,000
Total	£2,430,000

The Trustees continued their commitment to fund specific projects as part of the charity's wider Gardens and Health agenda and, in 2022, the following Gardens and Health payments were made:

Charity	£ paid
Horatio's Garden	£90,000
Maggie's Centres	£70,000
Greenfingers (Nook Hospice Garden)	£50,000
ABF The Soldier's Charity	£80,000
Total	£290,000

The Trustees continued the charity's support for those working in gardens and horticulture and the training of gardeners and, in 2022, the following donations were paid to charities in this category:

Charity	£ paid
Perennial	£75,000
WFGA	£65,000
Professional Gardener's Trust	£20,000
National Botanic Garden, Wales	£20,000
Garden Museum	£10,000
English Heritage	£100,000
Total	£290,000

7. Beneficiary Activities

All beneficiary charities acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the charity through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens and thereby generates more funds for us to be able to distribute to them.

Every year the beneficiary charities report to the Trustees on how donations have been used and on how they have supported the National Garden Scheme, including marketing and communications activities. Our *Impact Report 2022* gives details of the National Garden Scheme's charitable impact both directly to individual beneficiaries and more generally in its campaigns and communications.

In 2022 we celebrated ten years of support for Parkinson's UK during which time our annual donations to that charity have totalled more than £1.7 million. The partnership and ten-year milestone were celebrated with visits for Parkinson's groups to four NGS gardens and an event at the Garden Museum in London attended by Dame Mary Berry, President of the National Garden Scheme and Jane Asher, President of Parkinson's UK.

Acknowledging the 2022 donation, Parkinson's UK's Chief Executive Caroline Russell wrote, 'Our partnership has grown and developed over the past 10 years and is one that we are rightfully very proud of. We know people with Parkinson's get huge benefits from being

active and the stories we have shared of some of the garden owners who live with the condition have been so inspiring and powerful.'

In April the garden of the Maggie's centre in Southampton to which the National Garden Scheme made a major donation was officially opened in the presence of HRH The Duchess of Cornwall, Maggie's Patron.

Two Horatio's Gardens created in part with funding from the National Garden Scheme were opened during 2022. HRH Princess Eugenie of York, Patron of Horatio's Garden, attended the official opening of the garden at the Royal National Orthopaedic Centre at Stanmore, North London and later in the year the garden at the University Hospital, Llandough, Cardiff was opened. October saw the opening of the garden at the St Oswald's Children's Hospice, Newcastle-upon-Tyne, created by the charity Greenfingers and part-funded by a donation from the National Garden Scheme.

National Garden Scheme Trustees attended all of these official openings and were thanked for the charity's major contributions.

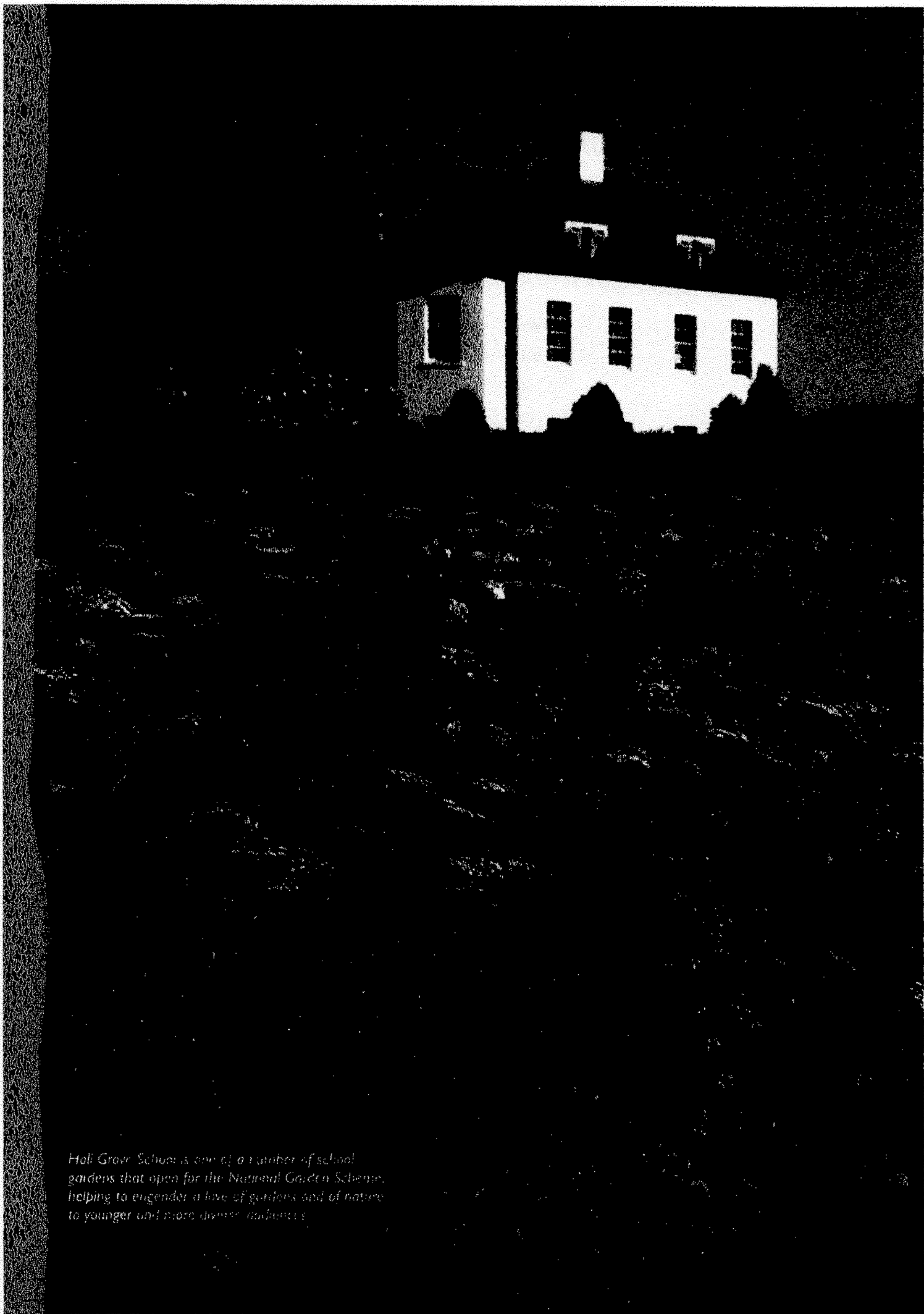
During 2022 the first 17 participants in the Marie Curie Nightingale Challenge graduated. This programme of leadership and development for Marie Curie nurses and allied health professionals is funded from the National Garden Scheme's donation.

Similarly, 2022 saw the launch of the first group of Gardens and Health projects carried out under the QNI Elsie Wagg (Innovation) Scholarship programme, funded from the NGS's donation to the Queen's Nursing Institute.

8. Community Gardens

The charity is increasingly committed to supporting community garden projects which provide substantial benefits to local communities all over the country. They engage and support a richly diverse range of people, including many from ethnic minorities and others living with mental or physical challenges and disabilities, or social isolation.

Equally important, many of the community garden projects funded by the National Garden Scheme are in some of the country's most socially and economically disadvantaged areas of the country where their impact is even greater. This is especially evident in inner-city and other urban areas where private gardens are rare



Hall Grove School is one of a number of school gardens that open for the National Garden Scheme, helping to engender a love of gardens and of nature to younger and more diverse audiences.

and involvement with a community garden offers many people their only local access to green space and gardening.

Danny Clarke, the Black Gardener, and new National Garden Scheme Ambassador added: "It's great to see this funding going to the heart of so many community projects. These are projects that will help invigorate the people they support and introduce new audiences to the huge benefits that gardens and gardening bring to their health and wellbeing and to the environment around them."

The current Community Garden Grants scheme has been developed by the charity from the Elspeth Thompson Bursary scheme launched in 2011 to give small grants to community garden projects. Created in memory of Elspeth Thompson, a well-known garden writer and an active NGS supporter who died in 2010, the bursary scheme was originally funded by the National Garden Scheme and administered by the Royal Horticultural Society. In 2019 the last of the original endowment was used up and the Trustees agreed to expand the scheme by taking full control, renaming it the NGS Community Gardens Award, in memory of Elspeth Thompson, and promoting the scheme more actively. In 2022 it was renamed the National Garden Scheme Community Garden Grants, in memory of Elspeth Thompson.

In recent years the programme has expanded dramatically, a direct reflection of the burgeoning enthusiasm for and benefits of community gardens. Initially annual application for the original bursary scheme from 2011 totalled around 30. In 2020 there were 178 applications and payments totalling £97,000 were approved for 40 projects. In 2022 more than 400 applications were received from which 75 projects were funded with a total of £195,000.

The Trustees consider support for community gardens to be a significant factor in the charity's commitment to equality, diversity and inclusion as set out in the *Strategic Plan 2021-25* and articulated in the *Equality, Diversity and Inclusion Statement* approved in 2021 and available to read on the website.

9. Gardens and Health

The National Garden Scheme has championed the benefits of access to gardens and green space since the 2016 report that it commissioned from The King's Fund: *Gardens and Health, implications for policy and practice*.

More recently, the pandemic has greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing. Faced with prolonged isolation, anxiety and in many cases real tragedy, there was a surge in popular appreciation of access to gardens and in gardening and in public realisation of the real benefits that both offer.

In May the charity organised its annual Gardens and Health Week. As well as various activities by garden owners, the highlight of the week was again the publication of a new version of the e-book, *The Little Yellow Book of Gardens and Health*, packed with stories and case studies from garden owners, garden visitors and people involved with beneficiary charities who have found solace and improved health and wellbeing by immersing themselves in nature.

Gardens and Health Week and *The Little Yellow Book of Gardens and Health* have proved especially productive for partnerships with beneficiary charities. Macmillan described the 2022 book as, 'brilliant – a fantastic resource to share with colleagues and supporters.' Carers Trust said, '*The Little Yellow Book of Gardens and Health* is a wonderful tool, which enables us to have conversations with our audiences and supporters about the benefits of health and wellbeing of garden visits.'

The charity's commitment to Gardens and Health is deep-rooted and varied, from the Vision expressed in the current *Strategic Plan 2021-25*, 'That everyone has access to gardens and values the benefits to their health, wellbeing and enjoyment of life', to activities in gardens, many in partnership with beneficiary charities, and substantial financial commitment in annual donations, as set out in Section 6.

The National Garden Scheme has made a long-term commitment to fund all 11 gardens being created by the charity Horatio's Garden for spinal injuries units in hospitals around the UK. Each garden receives two consecutive annual donations which in 2022 were increased to £90,000 (making £180,000 per garden equating to 25% of the total costs). The National Garden Scheme is now the largest single funder of Horatio's Garden and the 2022 donation was the second instalment for their Cardiff garden.

The charity has also made donations to fund gardens for Maggie's centres for a number of years and in 2022 the Trustees made a further commitment to support Maggie's with annual donations for ten years (with a five-year review). The 2022 donation will contribute towards the costs of the garden at their Northampton centre.

10. Sustainability and Biodiversity

The National Garden Scheme is committed to advocating and activating sustainability in all areas of our lives, but particularly in gardening. We urge everyone who opens their garden in support of the National Garden Scheme, or who visits these gardens, to garden sustainably. Sustainable gardening can make a substantial contribution to the wider challenges of climate change and biodiversity.

The Sustainability Statement mentioned below, which highlights our message to garden owners, visitors and other supporters sets out the following priorities:

- Promoting the move to peat-free gardening by 2025
- Avoiding the use of pesticides
- Controlling the use of water
- Avoiding the use of plastic and so minimising non-biodegradable waste
- Encouraging biodiversity

Through our network of thousands of gardens and active supporters we aim to influence as wide an audience as possible, as well as through our partnerships with the Woodland Trust and the Wildlife and Wetlands Trust (WWT).

We encourage all gardeners to be conscious of the benefits of biodiversity in their garden and to encourage it wherever possible. We encourage the planting of a diverse range of plants to enrich local habitats, and to thereby support nature conservation.

11. Digital Channels

Digital channels continue to grow in importance for the charity's operations, marketing and communications. In 2022 we continued a long-term programme of digital developments, most of which will be complete in 2023. This included launching a new version of the website's Find a Garden search facility in March, introducing refinements to the new online bookings system, and finalising the creation of an online financial system to hold all details of individual garden's income, into which garden owners are able to upload information and which is accessible to county treasurers and other volunteers.

Looking for information about gardens was once again the primary driver of visitors to the website. For much

of 2021 traffic to the website greatly increased because garden tickets had to be purchased in advance online, nonetheless web users fell only by less than 2% in 2022 and were up by 12% on 2019. The new digital content such as the garden video Virtual Garden Visits and online talks contributed to the increase in website visitors and their levels of activity through the year. The Virtual Garden Visits videos are stored on the charity's YouTube channel which had 734,435 views in 2022 (2021: 1,887,208) and increased the number of subscribers by 11.5% to 17,400.

The weekly e-newsletter sent out via the email marketing system, containing details of gardens opening from week to week, special events and other content, saw its audience of subscribers increase through the year by 13% to 66,565.

All of the National Garden Scheme's social media channels enjoyed growth in their audiences through the year as well as growing evidence of their positive impact on garden visitor numbers. Facebook increased followers by 16% to 41,255. Twitter increased the audience of followers by 6.5% to 25,374. Instagram has the largest audience and growth with 103,267 followers and an increase of 42%.

12. Risk Management

The Trustees require that risk management forms an integral part of the charity's decision-making process. Identification and management of risks to the charity's operations and personnel, performance and reputation is essential. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the senior management team and approved by the Board annually and more frequently when circumstances require. This process is designed to regularly assess existing risks, identify new risks and to ensure that the systems and procedures in place to manage the identified risks are fit for purpose. The overriding approach to risk management and assessment is to be prudent and cautious at all times.

The Trustees have identified the major risks to the NGS's operations and financial security as follows:

- Prolonged public health crisis during a garden opening season
- Prolonged adverse weather through a garden opening season
- Loss of IT and communications systems
- Pressures on the management team given the limited number of employees

Additionally, Trustees are aware that as a charity, reputational damage which could come from a number of unexpected sources, is a major potential risk. In order to best equip the charity to respond in such circumstances the Chairman, Chief Executive and Communications Manager (the three primary spokespeople for the charity) underwent Crisis Management training during 2022.

These risks are prioritised in the Risk Register which has been fully updated and re-evaluated since the pandemic, in the Disaster Recovery programme and in additional HR support brought in since the pandemic. Full details of the Risk Management Policy, Risk Register and Disaster Recovery programme are available on request.

13. Investment, Distribution and Reserves Policy

Historically, the National Garden Scheme's operations have normally resulted in funds accumulating through the year. These surplus funds are deposited with Royal London Asset Management and invested in a range of highly liquid short-term financial instruments and deposits before being distributed to beneficiaries.

The National Garden Scheme's designated Legacy Fund investments are managed by Investec as a medium risk combination of equities and fixed interest securities.

Underpinning the charity's balance sheet from one year to the next is the reserves policy that reserves should not fall below 25% of the current gross annual costs. Trustees make a judgement at the time of distributions to beneficiaries, to ensure that the reserves are sufficient to give assurance that the charity will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £664,420, or 49% of our annual gross costs in 2022 with a further £272,372 in designated funds. The Trustees believe it is prudent to hold greater reserves than required by the policy in the current uncertain times.

14. Legacies

In 2022 the National Garden Scheme received a legacy gift of £500 from the estate of Ronald William Platts. The Trustees are most grateful for the generosity of individuals who decide to support the charity with gifts in their wills and they look forward to developing

this support in the future. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2022 publications and on the website.

The National Garden Scheme's Legacy Fund was formally established at the end of 2015 as a designated fund, separate from unrestricted funds. On application from the Chief Executive and at the discretion of the Trustees funds are available to finance projects to develop and enhance the charity's operations, thus avoiding drawing on funds raised at garden openings.

As part of their review of donations in 2019, the Trustees also decided that the new Community Gardens Award donations could, in part, come from the Legacy Fund. Using legacy funds in this way demonstrates a positive, outward-facing use that will be applied at a very local level all over the country.

15. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The Directors of the Company are also charity trustees for the purpose of charity law under the Company's Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, overseeing contact with beneficiary charities and agreeing the basis and amount of donations.

Trustees are appointed for a period of three years which is renewable by mutual agreement for a possible two further periods, meaning that a Trustee can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chair, Deputy Chair and Honorary Treasurer, there are six Regional Chairs. Each of these Chairs has to be active members of a county volunteer team. The other Board members are Independent Trustees who are selected to bring

specific skills and experience to the Board. An induction programme is arranged for new trustees depending on individual needs.

There are two processes for Trustee selection. Regional Chairs are nominated by their fellow county team volunteers in their region; nominations are considered by the board and the appointment of the most suitable candidate is made following an interview with the Chair or Deputy Chair, and the Chief Executive. Candidates to be independent trustees are approached individually by either the Chair or the Chief Executive, on the basis of the particular relevant skills and experience needed by the Board and the charity.

The Board elects a Chair for a term of three years who, as well as chairing the Board, represents the charity and maintains contact with county volunteers and garden owners, beneficiaries and associated organisations. A Deputy Chair is similarly elected and supports the Chair, acting as Chair in their absence. Both positions are renewable for a further three years with the agreement of the Board.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee, reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chairman, Deputy Chairman, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan and budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising the Board on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the Head Office staff (currently numbering 13) and together they provide the central operations, finance and marketing functions

which assist and support the work of volunteers in County Teams with information, advice, supplies and other support. Most communication with garden owners takes place through the County Organisers and other team members.

The National Garden Scheme is dependent upon the contribution of volunteers. Everyone who opens their garden does so voluntarily. In addition, the necessary work to support the gardens opening throughout England, Wales, Northern Ireland and the Channel Islands, is carried out by nearly 600 volunteers organised in county teams. The key activities of the County Teams are:

- Finding new gardens.
- Promoting garden openings.
- Maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next.
- Collecting funds raised at gardens and accounting to Head Office.
- Recognition and rewards.
- Managing county booklets, securing booklet advertising.

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as from other county teams.

Each region holds an annual AGM in late February or in March, attended by county volunteers from that region and by the Chairman, Chief Executive and relevant members of staff. There is a biennial conference for volunteers at which they come together to learn from each other and share best practice. These alternate with conferences for the County Organisers. Smaller conferences for specialist groups are also organised by the head office from time to time.

The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation. To acknowledge special achievements of our county team volunteers, the Chairman's Award was introduced in 2020. On recommendation from County Organisers three Chairman's Awards were given out in 2022 in recognition of exceptional volunteer contribution.

16. Public Benefit

The Trustees follow the Charity Commission's guidance on public benefit in their direction of the National Garden Scheme. The charity's principal activity, the organisation of garden opening, is expressly designed to be available to all and so by definition brings considerable public benefit. It is the charity's chief source of fundraising for donations to beneficiary charities whose principal objective is public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens for public and individual health and wellbeing, there is increasing long term public benefit. The programme demonstrates a combination of specific health and wellbeing benefits as well as the added potential to reduce existing public health costs.

The expanding portfolio of community gardens funded by the National Garden Scheme will further broaden the public benefit created by the work of charity.

Given national socio-economic conditions throughout 2022 the Trustees have actively prioritised affordability and accessibility which have always been priorities of the National Garden Scheme. The proven ability to offer an enjoyable, informative and often uplifting experience to everyone in return for a modest contribution to charity is the charity's abiding principle and one which the Trustees will continue to champion and emphasise.

17. Auditors

Gilbert Allen were the auditors of the charity for many years. After the conclusion of the audit of last year's financial statements, Gilbert Allen was taken over by Perrys, chartered accountants. After due consideration, and on recommendation of the Audit Committee, the trustees appointed Perrys as the Charity's auditors.

18. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial period to give a true and fair view of the state of affairs of the company's activities during the period and of its financial position at the end

of the period. In preparing those financial statements, the Trustees are required to:

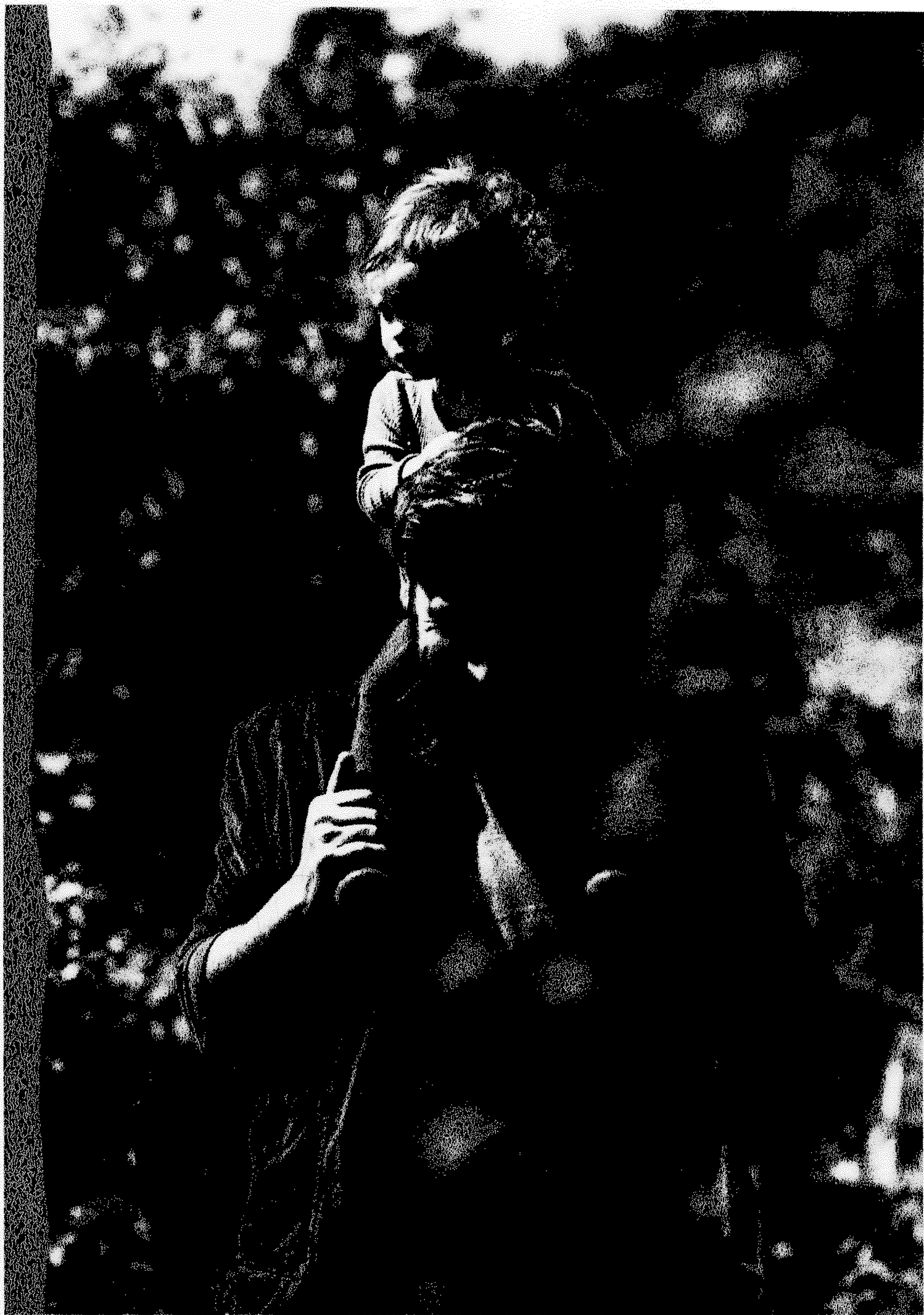
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.

Rupert Tyler

Chairman on behalf of the Board of Trustees





Reference and Administrative Information

Patron: The former Prince of Wales

President: Dame Mary Berry DBE

Vice-Presidents:

Elizabeth Anton; Angela Azis; Ann Budden; Fred Carr;
Daphne Foulsham MBE; Martin McMillan OBE, Heather
Skinner, Penny Snell CBE

Ambassadors:

Emma Bridgewater CBE, Danny Clarke, Rachel de
Thame, Alan Gray, Joe Swift, Jo Whiley

The Board of Trustees:

Chairman: Rupert Tyler

Deputy Chairman: Sue Phipps*

Hon Treasurer: Andrew Ratcliffe FCA*

Arit Anderson, Richard Barley, Atty Beor-Roberts,
Peter Clay, Susan Copeland*, Maureen Kesteven*, Susan
Paynton*, Mark Porter*, Vernon Sanderson*, Sir Richard
Thompson KCVO, Alison Wright*.

(*member of a county team)

All Trustees were in office for the whole of the year

Chief Executive: George Plumptre

Head Office

Hatchlands Park, East Clandon, Guildford, Surrey GU4
7RT

Auditor

Perrys, Chartered Accountants, Churchdown Chambers,
Bordyke, Tonbridge, TN9 1NR

Bankers

The Co-operative Bank, 9 Prescott Street, London
E1 8AZ

Barclays Bank UK PLC,

Solicitors

Peachey and Co, 95 Aldwych, London WC2B 4JF

Charity Number 1112664 Company Number 5631421
limited by guarantee

NGS Enterprises Limited Company Number 3862405
limited by guarantee

*Left: Affordable family days out are a trademark of the
National Garden Scheme
Photo: Paddock Allotments, London © Benjamin Mole*

Independent auditor's report to the Trustees of the National Garden Scheme (a company limited by guarantee)

Opinion

We have audited the financial statements of The National Garden Scheme for the year ended 31 December 2022 which comprise the income and expenditure account, balance sheet and statement of cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 December 2022 and of its 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 Companies Act 2006.

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 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 Members of the Board 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 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 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 this gives rise to 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.

Independent auditor's report to the Trustees of the National Garden Scheme (a company limited by guarantee)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Members of the Board Trustees report; or- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Members of the Board of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, 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 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 charitable company 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 the Act and relevant regulations made or having effect thereunder.

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that 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.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Stephen Hale (Senior Statutory Auditor)
for and on behalf of Perrys Audit Limited
Chartered Accountants**

**Perrys Audit Limited
Chartered Accountants
Statutory Auditor 4th Floor
399-401 Strand
London WC2R 0LT**



**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Current financial year

		Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	Notes	£	£	£	£
Income from:					
Garden income		3,938,254	-	-	3,938,254
Donations and legacies	3	130,755	500	185,000	316,255
Other fundraising activities	4	449,440	-	-	449,440
Investment income	5	-	8,059	-	8,059
Charitable grant returned		75,000	-	-	75,000
Total income		<u>4,593,449</u>	<u>8,559</u>	<u>185,000</u>	<u>4,787,008</u>
Expenditure on:					
Charitable activities	7	3,235,710	-	-	3,235,710
Raising funds	6	1,027,735	-	-	1,027,735
Management and administration	10	329,053	-	-	329,053
Investment management fees		-	2,236	-	2,236
Total expenditure		<u>4,592,498</u>	<u>2,236</u>	<u>-</u>	<u>4,594,734</u>
Net gains/(losses) on investments	11	22,180	2,878	-	25,058
Net movement in funds		23,131	9,201	185,000	217,333
Fund balances at 1 January 2022		641,289	263,171	-	904,460
Fund balances at 31 December 2022		<u>664,420</u>	<u>272,372</u>	<u>185,000</u>	<u>1,121,793</u>

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

All income and expenditure derive from continuing activities.

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

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	Notes	£	£	£	£
Income from:					
Garden income		3,417,845	-	-	3,417,845
Donations and legacies	3	170,572	24,830	-	195,402
Other fundraising activities	4	366,706	-	-	366,706
Investment income	5	-	3,876	-	3,876
Charitable grant returned		-	-	-	-
Total income		3,955,123	28,706	-	3,983,829
Expenditure on:					
Charitable activities	7	2,730,000	-	-	2,730,000
Raising funds	6	824,957	32,331	-	857,288
Management and administration	10	326,659	-	-	326,659
Investment management fees		-	2,224	-	2,224
Total expenditure		3,881,616	34,555	-	3,916,171
Net gains on investments	11	10	(4,836)	-	(4,826)
Net movement in funds		73,517	(10,685)	-	62,832
Fund balances at 31 December 2021		567,772	273,856	-	841,628
Fund balances at 1 January 2022		641,289	263,171	-	904,460

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Intangible assets	12		40,965		26,784
Tangible assets	13		716		3,924
Investments	14		222,166		247,224
			<u>263,847</u>		<u>277,932</u>
Current assets					
Stocks	15	5,296		3,831	
Debtors	16	65,447		49,244	
Cash at bank and in hand		842,025		624,646	
		<u>912,768</u>		<u>677,721</u>	
Creditors: amounts falling due within one year	17	<u>(54,823)</u>		<u>(51,193)</u>	
Net current assets			857,945		626,528
Total assets less current liabilities			<u>1,121,792</u>		<u>904,460</u>
Income funds					
Restricted funds			185,000		-
Designated funds			272,372		263,171
Unrestricted funds			664,420		641,289
			<u>1,121,792</u>		<u>904,460</u>

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 29/8/23


Mr R Tyler
Chairman of the Board of Trustees

Company registration number 5631421

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		235,868		(284,533)
Investing activities					
Purchase of intangible assets		(50,748)		-	
Purchase of tangible fixed assets		(857)		(1,304)	
Purchase of investments		(23,391)		(67,734)	
Proceeds on disposal of investments		48,448		39,910	
Investment income received		8,059		3,876	
Net cash used in investing activities			(18,489)		(25,252)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			217,379		(309,785)
Cash and cash equivalents at beginning of year			624,646		934,431
Cash and cash equivalents at end of year			<u>842,025</u>		<u>624,646</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The National Garden Scheme is a private company limited by guarantee incorporated in England and Wales. The registered office is East Wing, Hatchlands, Guildford, Surrey, GU4 7RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are held for specific purposes determined by the Trustees.

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

1.4 Income

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received from the garden owner whichever is later.

Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets which relate to software are measured at cost less accumulated amortisation and accumulated impairment losses.

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

Software	3 years straight line
----------	-----------------------

1.7 Tangible fixed assets

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

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

Equipment	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs of sale. Cost comprises gift items and merchandise to be sold and any overheads incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.10 Cash and cash equivalents

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

1.11 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Legacies receivable	-	500	-	500	24,830
Other donations and legacies	130,755	-	185,000	315,755	170,572
	<u>130,755</u>	<u>500</u>	<u>185,000</u>	<u>316,255</u>	<u>195,402</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Other fundraising activities

	2022 £	2021 £
Advertising revenue	188,007	148,183
Other fundraising events	106,173	129,723
Other income	155,260	88,800
	<u>449,440</u>	<u>366,706</u>

5 Investments

	Designated funds 2022 £	Designated funds 2021 £
Income from quoted investments	<u>8,059</u>	<u>3,876</u>

6 Raising funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
Garden opening	315,521	-	315,521	288,937	-	288,937
Marketing, publicity and fundraising events	712,214	-	712,214	536,020	32,331	568,351
	<u>1,027,735</u>	<u>-</u>	<u>1,027,735</u>	<u>824,957</u>	<u>32,331</u>	<u>857,288</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

The expenditure on generating voluntary income was less than £100,000 in both years.

7 Charitable activities

	2022	2021
	£	£
Nursing beneficiaries	2,430,000	2,250,000
Support for gardeners	290,000	215,000
Garden and health beneficiaries	290,000	235,000
Community Garden Awards	183,479	-
Donations to local charities by garden owners	42,231	30,000
	<u>3,235,710</u>	<u>2,730,000</u>

8 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2022	2021
	£	£
Audit of the Charity's annual accounts	4,600	4,600
Other services to the group		
- Audit of the Charity's subsidiaries	1,800	1,800
Total audit fees	<u>6,500</u>	<u>6,500</u>

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	13	13
	<u>13</u>	<u>13</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees (Continued)

Staff costs:	2022	2021
	£	£
Salaries	449,196	441,676
Social security and pension costs	<u>75,077</u>	<u>68,539</u>
	<u>522,307</u>	<u>510,215</u>

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £105,892 (2021: £101,715) for the year of which £8,990 (2021: £8,792) was employer's pension contributions.

Board members

NGS board members are the Trustees of NGS for charitable law purposes. Trustees received no remuneration and none waived remuneration during the year (2021: £nil). Expenses relating to travel and subsistence of £8,090 (2021: £10,855) were reimbursed to 12 (2021:13) Trustees.

The number of employees whose annual remuneration was more than £60,000 is as follows:

2022	2021
Number	Number
1	1
<u>1</u>	<u>1</u>

10 Management and administration

	Unrestricted funds	Unrestricted funds
	2022	2021
Management and administration	329,053	326,659
	<u>329,053</u>	<u>326,659</u>

11 Net gains/(losses) on investments

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Revaluation of investments	22,180	2,878	25,058	10	(4,836)	(4,826)
	<u>22,180</u>	<u>2,878</u>	<u>25,058</u>	<u>10</u>	<u>(4,836)</u>	<u>(4,826)</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Intangible fixed assets

	Software
	£
Cost	
At 1 January 2022	172,841
Additions	50,748
	<hr/>
At 31 December 2022	223,589
	<hr/>
Amortisation and impairment	
At 1 January 2022	146,057
Amortisation charged for the year	36,567
	<hr/>
At 31 December 2022	182,624
	<hr/>
Carrying amount	
At 31 December 2022	40,965
	<hr/> <hr/>
At 31 December 2021	26,784
	<hr/> <hr/>

13 Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2022	31,556
Additions	857
	<hr/>
At 31 December 2022	32,413
	<hr/>
Depreciation and impairment	
At 1 January 2022	27,632
Depreciation charged in the year	4,065
	<hr/>
At 31 December 2022	31,697
	<hr/>
Carrying amount	
At 31 December 2022	716
	<hr/> <hr/>
At 31 December 2021	3,924
	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

14 Fixed asset investments

	£
Cost or valuation	
At 1 January 2022	247,224
Additions	23,390
Disposals	(48,448)
	<u>222,166</u>
At 31 December 2022	222,166
Carrying amount	
At 31 December 2022	<u>222,166</u>
At 31 December 2021	<u>247,224</u>

	2022 £	2021 £
Investments at fair value comprise:		
Fixed interest	23,520	31,641
UK equities	45,289	60,184
Overseas equities	112,611	118,291
Alternative assets	33,057	27,008
Property	7,689	10,100
	<u>222,166</u>	<u>247,224</u>

15 Stocks

	2022 £	2021 £
Merchandise	5,296	3,831
	<u>5,296</u>	<u>3,831</u>

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	4,257	16,573
Other debtors	84	3,402
Prepayments and accrued income	61,106	29,269
	<u>65,447</u>	<u>49,244</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	22,549	12,239
Other creditors	26,274	17,572
Accruals and deferred income	6,000	21,382
	<u>54,823</u>	<u>51,193</u>

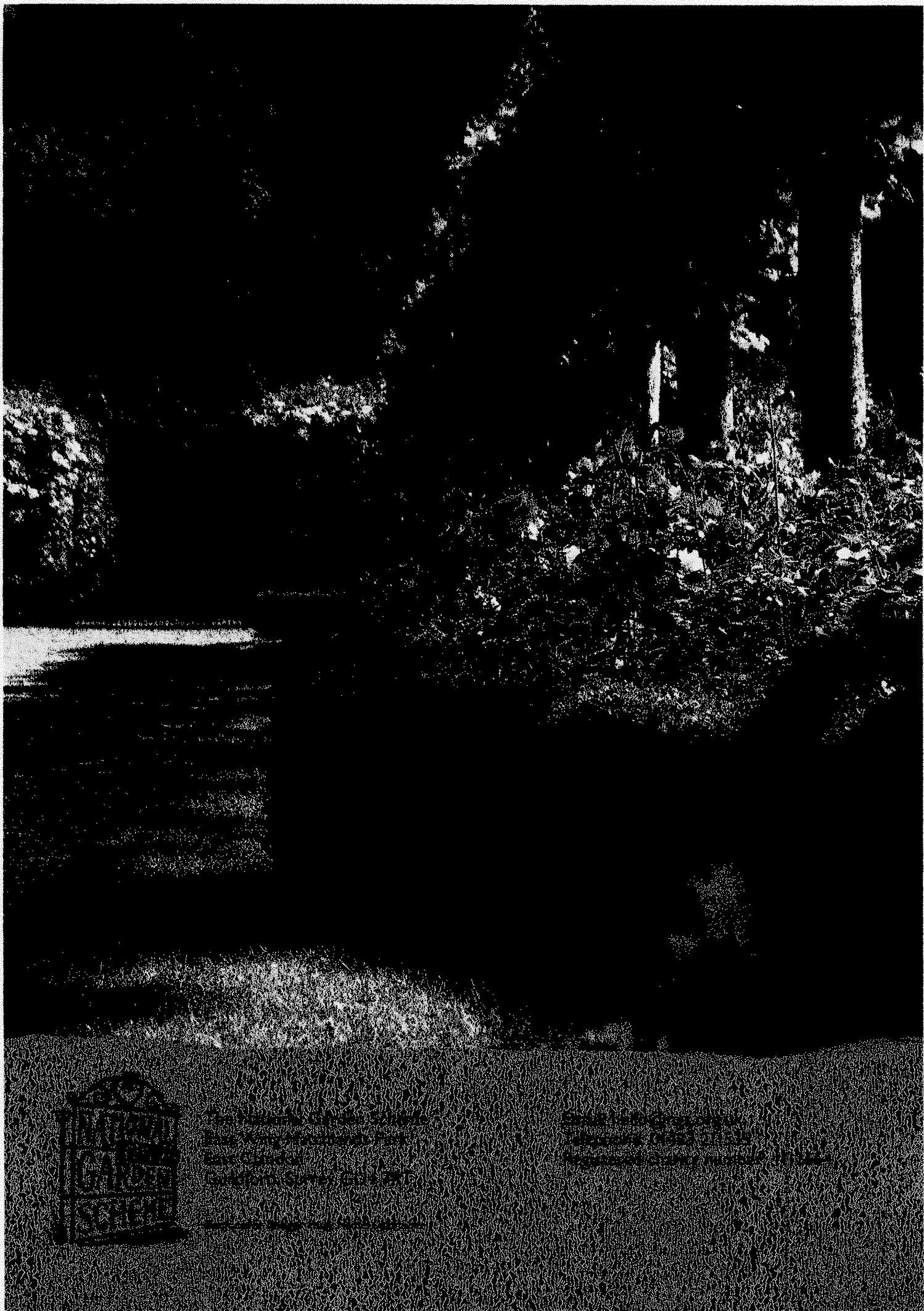
18 Lease obligations

At 31 December 2022 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2022	2021
	£	£
Within a year	12,564	18,846
Within 2-5 years	-	12,564
	<u>12,564</u>	<u>31,410</u>

19 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	217,333	62,832
Adjustments for:		
Investment income recognised in statement of financial activities	(8,059)	(3,876)
Depreciation and impairment of tangible fixed assets	40,632	36,951
Movements in working capital:		
(Increase) in stocks	(1,465)	(1,242)
(Increase)/decrease in debtors	(16,203)	15,035
Increase/(decrease) in creditors	3,630	(394,233)
Cash generated from/(absorbed by) operations	<u>235,868</u>	<u>(284,533)</u>



THE NATIONAL GARDEN SCHEME

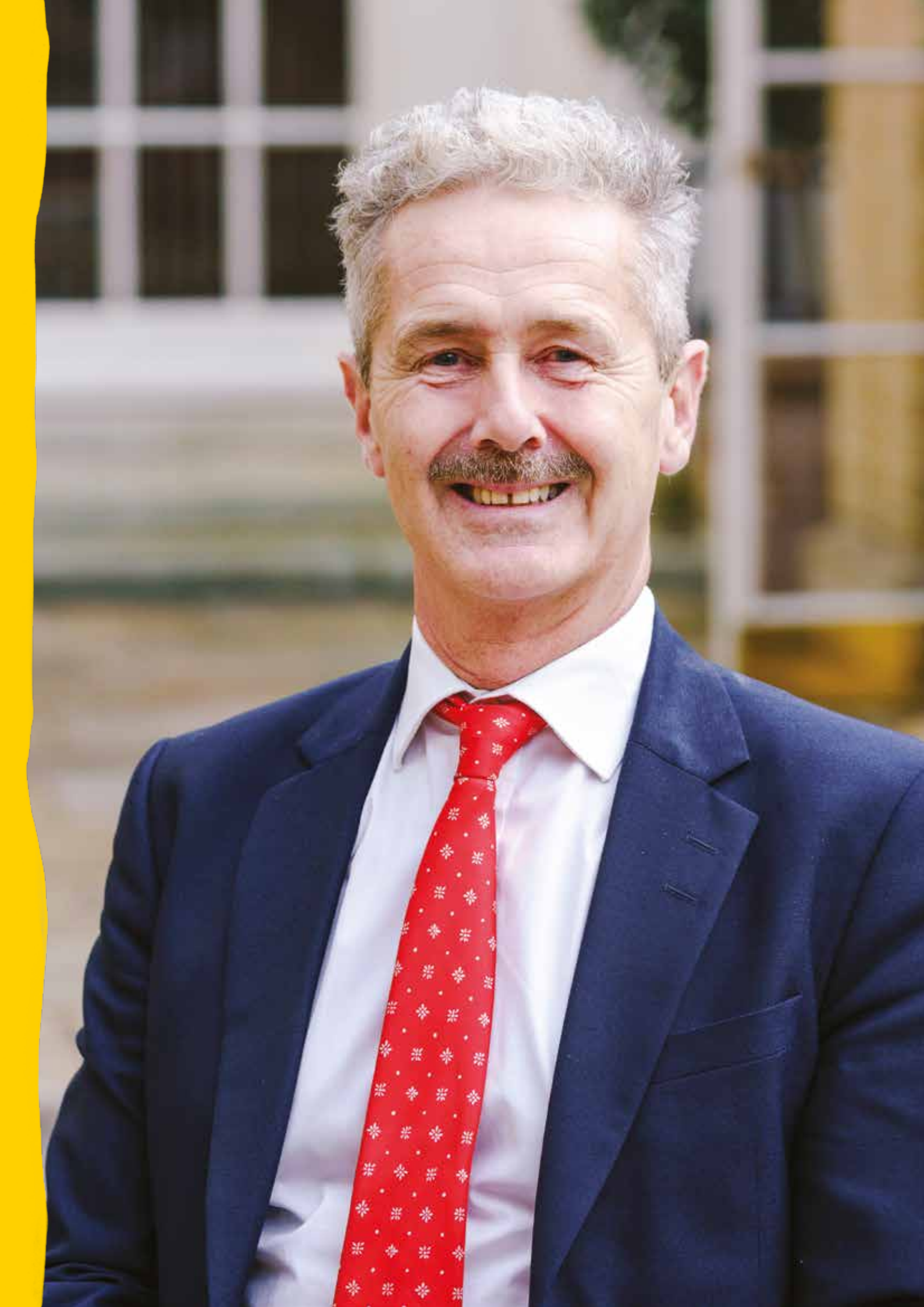
England & Wales - Charity number 1112664

Accounts



Annual Report 2021





Chairman's introduction

The Covid-19 pandemic has been a public health crisis without parallel in living memory with a seismic impact on every aspect of life. The hardship under which citizens across our country worked, lived and even died while observing the Government's regulations and guidance are known only too well. Those deaths sadly included members of the National Garden Scheme family of county volunteers and garden owners and our thoughts are with their families and friends.

Covid-19 continued to disrupt garden openings in the first four months of 2021. But gardeners are nothing if not resilient; and 2021 as a whole was a year of recovery for the National Garden Scheme. Once restrictions began to be lifted by the Government in April, we saw immediately how important visiting gardens was for people. Even though the poor summer weather dampened both open days and our results, our gardens provided sufficient income to restore our 2021 donations to the level of pre Covid-19 years. This was a remarkable achievement, made possible only by our garden owners registering to open in 2021 in the same numbers as a normal year. We are profoundly grateful for this level of commitment and support at a time of uncertainty.

The enormous contribution by our garden owners and volunteers was supplemented by other fundraising activities. Graham and Mia Wrigley were generous hosts for a special fundraising event in their garden at Chilworth Manor in Surrey and, in September, we hosted our second Great British Garden Party, giving the opportunity for anyone – whether they open their garden or not – to have an event with friends or family and raise funds for

the National Garden Scheme. Our online talks have also introduced us to new audiences at home and abroad.

In the face of the continuing pandemic we have been acutely aware of the challenges for our beneficiary charities and we salute the way in which they have responded. In this light, January was an important milestone when we published the report, *Health charities and the NHS: A vital partnership in peril?* that we had worked on with our nursing beneficiaries. This report was researched and written for us by two distinguished public health and nursing academics. It highlights the activities and contributions of our beneficiaries to the nation's healthcare. Supporting that collective endeavour continues to drive our fundraising efforts.

Our recovery and successes in 2021 were made possible by the generosity, commitment and hard work of our garden owners and volunteers, all of whom I thank wholeheartedly. We look ahead to 2022 with optimism and we will do our utmost to further increase the support we give our beneficiary charities.



Rupert Tyler
Chairman

Trustees' Annual Report 2021

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2021

Contents

1. Objectives
2. History
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1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance and achievements are measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute (QNI), to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened, they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering unrestricted public access to private gardens in return for a modest contribution to charity. This principle of inclusiveness has been a key characteristic of the National Garden Scheme ever since.

Opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably. As well as traditional large country gardens there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages; the wider variety also includes allotments, school, community and hospice gardens. In a remarkable testament to the loyalty of many garden owners, 71 of the 600 gardens that originally opened in 1927 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the QNI established the National Gardens Scheme Charitable Trust as an independent charity. In 2005 the charity incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

Ever since its establishment, the National Garden Scheme has continued to focus its annual donations on supporting nursing and health. In recent years, it has extended the donations policy to support other charities whose work is consistent with its programme for gardens and health.

The 2021 donations took the total since the charity's foundation to over £63 million.

As a result of the National Garden Scheme's long-term commitment to its nursing beneficiaries, it has become the most significant cumulative charitable supporter of nursing in the country and the single largest funder of most of the individual charities.

3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of increasing funds raised by garden openings and the two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors.

More recently, the charity has pioneered promoting the benefits of gardens and gardening for public and individual health and wellbeing (see Section 10). The Trustees believe that this is an area of growing importance and one to which the charity is uniquely positioned to contribute. This includes the charity's growing commitment to supporting community gardens which it does with an annual programme of grants to local projects all over the country (see Section 9).

The effect of the pandemic on garden opening in 2020 and 2021 and the greatly increased public awareness that resulted from our other fundraising activities led to a re-evaluation of the charity's strategic priorities. Opening gardens to visitors to raise funds remains the core activity, but broadening fundraising activities and appealing to different audiences is being developed. These considerations influenced the *Strategic Plan 2021-25* which has started to be implemented during the year. It has four strategic priorities:

- Widen our public reach – the appeal and rewards of gardens are universal; as well as being a horticultural experience, they can be emotional and health-enhancing, highlighting our relationship with nature.
- Increase supporter engagement and loyalty – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.



The gardens at Chilworth Manor provided the perfect backdrop for our fundraising event in 2021 courtesy of owners Graham and Mia Wrigley

- Transform our digital platforms and infrastructure – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- Create financial resilience – in addition to our traditional source of income from garden openings, further develop other income streams to increase our resilience.

4. Operational Activities

As at its foundation, the National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales. In 2022, the charity will expand its operational activities, with gardens opening in Northern Ireland and the Channel Islands for the first time.

The great majority of the gardens are privately owned and not otherwise accessible to visitors. County Organisers and their team members, who are all volunteers, are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of a standard which visitors and supporters have come to expect over many decades. The National Garden Scheme provides comprehensive public liability insurance for all gardens that open.

The head office at Hatchlands Park in Surrey co-ordinates the charity's activities, produces the annual guidebook (*The Garden Visitor's Handbook*) and promotes the garden openings through national and local media, the website, social media channels and the app. Both the Handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the Handbook) which are distributed in their particular area. The Find a Garden utility on the website is currently being revised to make it even easier for visitors to use.

In addition to the income from gardens, there are further revenues from sponsorship and other corporate support, advertising and donations and legacies, the last of which are placed in a designated fund. These non-garden revenues cover a significant proportion of the operating costs and consequently increase the proportion of funds raised at gardens that are donated to beneficiaries. In a normal year this proportion exceeds 80%. The Trustees are ambitious to progressively increase this percentage.

5. Fundraising, Costs and Net Income

After the closure of gardens and extended restrictions in 2020, garden income revived substantially in 2021. This was made possible by the healthy number of gardens that opened during the year, either on set days, or by arrangement, showing great support from our garden owners. In view of the hiatus in 2020, comparatives in the following commentary are made between 2021 and 2019 rather than 2020.

Gardens open either on one or more specific open days, and/or by arrangement – when a visitor books a visit on a date convenient to them and the garden owner. A total of 3,546 gardens (2019: 3,552) opened in the year, including 1,121 (2019: 1,148) which opened as part of a group. The gardens held a total of 5,089 openings (2019: 5,295) and 1,123 (2019: 1,153) of them were open by arrangement.

However, the continuing pandemic restrictions inevitably affected our results. Many planned openings in February and March were cancelled and access to gardens that did open was limited. Gardens opened up in phases from April to July in line with government milestones. Poor weather had a further detrimental impact on a number of key summer weekends when large numbers of gardens were open.

Despite this, garden income totalled £3,373,000 (2019: £4,025,000). This includes £30,000 (2019: £70,000) distributed by garden owners to a local charity of their choice from their total admissions income. In addition, a further £152,000 (2019: £322,000) was raised on garden open days by the sale of teas and plants organised by other charities which retained the proceeds of those sales. This has resulted in a total of nearly £182,000 being distributed all over England and Wales for the benefit of numerous small local organisations.

Following the success of the fundraising event at Hazelby House in 2019, the charity aimed to hold one major event of this kind annually. This was not possible in 2020 but, in 2021, an event was held at Chilworth Manor, Surrey, thanks to the generosity of owners Graham and Mia Wrigley, raising net income of more than £41,000. The 2022 event is booked to be held in the Temperate House at Royal Botanic Garden, Kew on 26th May.

The 2021 Annual Lecture at the Royal Geographical Society was given by explorer Robin Hanbury-Tenison in conversation with National Garden Scheme Ambassador, Rachel de Thame and raised more than £5,000. 2021 also saw the charity put on a series of online talks, initially in response to the pandemic lockdowns. Given by garden owners and some eminent gardeners, these proved a great success, raising more than £43,000. They will continue.

In September, the charity organised the Great British Garden Party. This was held for the first time in 2020 in response to the restrictions of the pandemic and to enable the charity to engage with a wider audience of people, beyond its core group of supporters who open their gardens. The 2021 Great British Garden Party raised more than £40,000 including £10,000 from our event partner, Talking Tables.

The charity raises further income from sponsorship and we are particularly grateful to our core sponsor Investec. We receive royalties paid by corporate partners, in particular Griffin Glasshouses and David Austen Roses. Revenue also comes from advertising in the Garden Visitor's Handbook and County Booklets, the sale of merchandise and many individual donations. Other income from these sources totalled £421,000 (2019: £468,000).

Legacies are placed in a designated fund (see Section 14).

Total unrestricted income for the year was £3,955,000 (2019: £4,600,000).

Cost savings introduced in 2020 were continued in 2021. Total costs for the year were £1,175,000, (2019: £1,410,000).

Net income available for distribution to beneficiaries for 2021 was £2,809,000 (2019: £3,310,000), including £30,000 already distributed to garden owners to local charities of their choice. The ratio of Net Income to Garden Income was 83% (2019: 82%).

6. Beneficiary Policy and Distributions

The Beneficiary Policy was formally reviewed in 2019 and was next due for review in 2022. However, the impact of the pandemic prompted the Trustees to

change the timing of distributions. The previous practice was for annual approval by the Trustees before each year-end, but with the funds held over until April and June in the following year. The Trustees agreed that, from 2021 onwards, payments to beneficiaries should be both approved and paid out in the same year. This change has a number of benefits: it ensures that there is no break in annual donations as a result of the pandemic and it means that funds raised at gardens are distributed to beneficiaries more quickly.

The Trustees would like to put on record the positive and supportive response they received from beneficiary charities in the face of the uncertainty that continued in 2021. The Trustees were acutely conscious that the pandemic forced all of the beneficiary charities to cope with substantial reductions in fundraising activities and income. So it was more important than ever that the National Garden Scheme continued its support.

At their November meeting the Trustees approved immediate distributions of £2,700,000. Added to £322,500 distributed in June, that had been approved for payment in 2020 but carried over, distributions in 2021 totalled £3,022,500.

The charity's group of long-term nursing and health beneficiaries received the following donations in 2021:

Nursing and health beneficiaries:

Queen's Nursing Institute	£395,000
Macmillan Cancer Support	£500,000
Marie Curie	£525,000
Hospice UK	£500,000
Carers Trust	£425,000
Parkinson's UK	£212,500

The Trustees continued their commitment to fund specific projects as part of the charity's wider Gardens and Health agenda and, in 2021, the following Gardens and Health donations were made:

Gardens and Health beneficiaries:

Horatio's Garden	£75,000
Maggie's Centres	£100,000
ABF The Soldier's Charity	£60,000

The Trustees continued the charity's support for those working in gardens and horticulture and the training of gardeners and, in 2021, the following donations were made to charities in this category:

Horticulture and training beneficiaries:

Perennial	£115,000
WRAGS	£65,000
Professional Gardener's Trust	£20,000
National Botanic Garden, Wales	£20,000
Garden Museum	£10,000

7. Beneficiary Activities

All beneficiaries acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the charity through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens and thereby generates more funds for us to be able to distribute to them.

Every year the beneficiary charities report to the Trustees on how donations have been used and on how they have supported the National Garden Scheme, including marketing and communications activities. Our *Impact Report 2021* gives details of the National Garden Scheme's charitable impact both directly to individual beneficiaries and more generally in its campaigns and communications. An important insight into the contribution of the main

nursing and health beneficiaries to the NHS was set out in a report, *Health charities and the NHS: A vital partnership in peril?* commissioned by the National Garden Scheme and published in January (see Section 8).

In 2021 three of the charity's main nursing and health beneficiaries: Carers Trust, Hospice UK and Marie Curie; reached the milestone of 25 years of continuous support from the National Garden Scheme. During the 25 years, donations to those three charities have totalled more than £20 million. A joint celebration was held in August at Stonor Park, kindly hosted by the owners William and Ailsa Stonor. Marie Curie's Chief Executive Matthew Reed commented: "The long-term support of the National Garden Scheme has been fundamental to our operations over the last 25 years, and we're proud to have had a partner like them by our side throughout the changing landscape for over two decades."

In July, following a delay caused by the pandemic, HRH The Prince of Wales, Patron of both the National Garden Scheme and Macmillan Cancer Support, visited the Y Bwthyn NGS Macmillan Specialist Palliative Care Unit at the Royal Glamorgan Hospital, two years after it had opened to patients. The National Garden Scheme had committed £2.5 million to the building and the unit has transformed the care and support received by people in South Wales who are living with cancer.

Also in July, a new garden and Outdoor Learning Centre at the Treloar School and College in Hampshire, was officially opened by Treloar's Patron Alan Titchmarsh. This project had received a grant of £85,000 from the National Garden Scheme in 2018.

Significant new beneficiary programmes for which the National Garden Scheme committed funding were launched in 2021 included:

- The Queen's Nursing Institute's NGS Elsie Wagg Innovation Scholarship for community nurses
- Marie Curie's NGS Nightingale Challenge, a bespoke programme of leadership and development training for Marie Curie nurses and other professionals
- Carers Trust's The Princess Royal's Respite Fund for Carers, named after their Patron



8. Publications

The charity's most significant publication in 2021 was the report *Health charities and the NHS: A vital partnership in peril?* commissioned from the London School of Economics and Political Science (LSE). The report was written by two distinguished public health and nursing academics, Tony Hockley of the LSE and Alison Leary of London South Bank University.

At a time when health charities were demonstrating unstinting and unprecedented support for the NHS, the report quantified this support and set it in context, as well as making clear recommendations for policymakers. In their introduction the authors wrote:

“Health charities need to be at the table in planning how the NHS faces the future. The pandemic of 2020 accelerated the onset of the health and social care systems’ biggest challenges. It was a wake-up call about coping with rising daily deaths. It should also remind policymakers of how much health and care relies upon health charities. We have heard inspirational stories of agility to keep services going through the pandemic. They have done this despite facing a fundraising crisis, infection controls and weak partnership planning in health policy. Given what lies ahead a much stronger partnership between the NHS and these charities is imperative.”

The report attracted much supportive comment from leading figures in healthcare and public policy. Lord Crisp, former Chief Executive of the English NHS and Permanent Secretary at the Department of Health wrote: “Health charities play a vital role in our society, as the pandemic has once again demonstrated. I fully support the call that this excellent report makes for an even stronger partnership between charities and the NHS so that their contribution can have an even bigger impact in the future.”

Former Cabinet Secretary Sir Gus O’Donnell wrote: “This is a good example of the many different ways in which charities support wider outcomes in our economy, helping not just the individual beneficiaries of their services but wider society too. Properly valuing that support – including the sizeable bit which goes beyond pounds and pence – is an important part of understanding the role that charities play in our national wellbeing.”

Left: Allotments, like the Ashbourne & District Allotments in Derbyshire offer inspiration and advice to thousands of visitors each year and create cohesion in their communities

9. Community Gardens

In 2019 the National Garden Scheme launched a new Community Gardens Award. This was developed from the charity's Elspeth Thompson Bursary scheme launched in 2011 to give small grants to community garden projects. Created in memory of Elspeth Thompson, a well-known garden writer and an active National Garden Scheme supporter who died in 2010, the bursary scheme was funded by the National Garden Scheme and administered by the Royal Horticultural Society. In 2019 the last of the original endowment was used up and the Trustees agreed to expand the scheme by taking full control, renaming it the NGS Community Gardens Award, in memory of Elspeth Thompson, and promoting the scheme more actively. Applications for the original bursary scheme in previous years had totalled around 30 annually; in the first year of the new scheme in 2019 there were 178 applications.

Payments totalling £97,000 were approved for more than 40 of these applications. As a result of the pandemic much of the work on the various projects did not start until 2021 and the Trustees decided not to seek further applications in 2020-21. The award scheme was revived in autumn 2021 and further grants will be confirmed for successful applicants in 2022.

The Trustees consider support for community gardens to be a significant factor in the charity's commitment to equality, diversity and inclusion as set out in the Strategic Plan 2021-25 and articulated in the Equality, Diversity and Inclusion Statement approved in 2021 and available to read on the website. Community gardens have demonstrated rapid and long-lasting social impact for local communities, often to the benefit of those living with mental or physical ill health, or various forms of social isolation.

10. Gardens and Health

The pandemic greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing. Faced with prolonged isolation, anxiety and in many cases real tragedy, there was a surge in popular appreciation of gardens and gardening. The National Garden Scheme has championed these benefits of gardens since the 2016 report that it commissioned from The King's Fund: *Gardens and Health, implications for policy and practice*.

In May the charity organised Gardens and Health Week which the pandemic had prevented in 2020. As well as various activities by garden owners and beneficiary charities, the highlight of the week was the publication of *The Little Yellow Book of Gardens and Health*, packed with stories and case studies from garden owners, garden visitors and beneficiaries who have found solace and improved health and wellbeing by immersing themselves in nature. National Garden Scheme Ambassador, Rachel de Thame wrote: "This lovely *Little Yellow Book of Gardens and Health* showcases the wonderful work and gardens within the Scheme. Just reading it will lift your spirits. Visiting a garden will do even more."

The Trustees continued to demonstrate the charity's active support for Gardens and Health with specific donations as set out in Section 6. Funding for Horatio's Garden was the first of two annual donations for their Cardiff garden. Funding for Maggie's was for gardens at their Cheltenham and Oxford centres.

11. Digital Channels

The pandemic focused attention on the National Garden Scheme's digital channels in 2020 and this continued in 2021. A new online booking system, offering people the opportunity to book and pay for garden admission tickets online was launched at the start of the year, integrated into the website's Find a Garden search mechanism. Covid-19 restrictions meant that the booking system was compulsory for the first four months of the year. It continued to be an option for most gardens thereafter and a total of 154,000 bookings were made online through the year.

Looking for information about gardens was once again the primary driver of visitors to the website, but the additional new digital content such as the 'virtual garden visits' videos and online talks contributed to the increase in website visitors and their levels of activity through the year. Both users and page views increased by over 20% through the year. Towards the end of the year a major redevelopment of the Find a Garden search mechanism was begun which will be ready for launch in early 2022.

The email marketing system which delivers weekly e-newsletters and other content saw its audience of subscribers increase through the year by 25% to nearly 60,000.

All of the National Garden Scheme's social media channels enjoyed growth in their audiences through the year as well as growing evidence of their positive impact on garden visitor numbers. Facebook increased followers by 6% to 35,000 and increased referrals to the website by 6%. Twitter increased the audience of followers by 9% to 23,800. Instagram has the largest audience of 72,500 followers and increased by 2%. Despite the number of garden videos being added to YouTube falling from 2020 levels when gardens were closed, both audience and views increased substantially. There were 9,300 new subscribers making a total of 15,600 and there were a total of 1.9 million views with the USA as the largest single national source of views.

12. Risk Management

The Trustees require that risk management forms an integral part of the charity's decision-making process. Identification and management of risks to the charity's operations and personnel, performance and reputation is essential. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the Senior Management Team and approved by the Board annually and more frequently when circumstances require. This process is designed to regularly assess existing risks, identify new risks and to ensure that the systems and procedures in place to manage the identified risks are fit for purpose. The overriding approach to risk management and assessment is to be prudent and cautious at all times.

The Trustees have identified the major risks to the National Garden Scheme's operations and financial security as follows:

- prolonged public health crisis during a garden opening season.
- prolonged adverse weather through a garden opening season.
- loss of IT and communications systems.
- pressures on management team performance.

These risks are prioritised in the Risk Register which has been fully updated and re-evaluated since the pandemic, in the Disaster Recovery programme which will be similarly updated in early-2022 and in additional

HR support brought in since the pandemic. Full details of the Risk Management Policy, Risk Register and Disaster Recovery programme are available on request.

13. Investment, Distribution and Reserves Policy

Historically, the National Garden Scheme's operations have normally resulted in cash accumulating through the year. These surplus funds are deposited with Royal London Asset Management and invested in a range of highly liquid short-term financial instruments and deposits before being distributed to beneficiaries.

The National Garden Scheme's designed Legacy Fund investments are managed by Investec Wealth and Investment as a medium risk combination of equities and fixed interest securities.

Underpinning the charity's balance sheet from one year to the next is the reserves policy that reserves should not fall below 25% of the current gross annual costs. Trustees make a judgement at the time of distributions to beneficiary charities, to ensure that the reserves are sufficient to give assurance that the NGS will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £652,479, or 55% of our annual gross costs with a further £262,171 in designated funds. This is greater than the policy requirement of 25%, which the Trustees judge to be appropriate in view of the continued uncertainty.

14. Legacies

In 2021 the National Garden Scheme received the following legacy gifts:

Estate of Teresa Davis: £5,000 and Estate of Elizabeth Joan Clarke: £19,830. The Trustees are most grateful for the generosity of individuals who decide to support the charity with legacy funds and they look forward to developing this support in the future. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2021 publications and on the website.

The National Garden Scheme's Legacy Fund was formally

established at the end of 2015 to finance projects to develop and enhance the charity's operations rather than drawing on funds raised at garden openings.

As part of their review of donations in 2019, the Trustees also decided that donations to the new Community Gardens Award project should, in part, come from the Legacy Fund. Using legacy funds in this way demonstrates a positive, outward-facing use that will see application at a very local level all over the country.

15. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The Directors of the Company are also charity Trustees for the purpose of charity law under the Company's Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, overseeing contact with beneficiary charities and agreeing the basis and amount of donations.

Trustees are appointed for a period of three years which is renewable by mutual agreement for a possible two further periods, meaning that a Trustee can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chair, Deputy Chair and Honorary Treasurer, there are six Regional Chairs who all have to be active members of a county volunteer team. The other Board members are independent Trustees who are selected to bring specific skills and experience to the Board. An induction programme is arranged for new trustees depending on individual needs.

There are two processes for Trustee selection. Regional Chairs are nominated by their fellow county team volunteers in their region; nominations are considered by the board and the appointment of the most suitable

candidate is made following an interview with the Chair or Deputy Chair, and the Chief Executive. Candidates to be independent Trustees are approached individually by either the Chair or the Chief Executive, on the basis of the particular relevant skills and experience needed by the Board and the charity.

The Board elects a Chair for a term of three years who, as well as chairing the Board, represents the National Garden Scheme and maintains contact with counties, beneficiaries and associated organisations. A Deputy Chair is similarly elected and supports the Chair, acting as Chair in their absence. Both positions are renewable for a further three years with the agreement of the Board.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing and distribution, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee, reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chair, Deputy Chair, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan and budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising the Board on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the head office staff (currently 13) and together they provide the central operations, finance and marketing functions which assist and support the work of volunteers in county teams with information, advice, supplies and other support. Most communication with garden owners takes place through the County Organisers and other team members.

The National Garden Scheme is dependent upon the contribution of volunteers. Everyone who opens their garden does so voluntarily. In addition, the necessary

work to support the gardens opening throughout England and Wales is carried out by more than 500 volunteers organised in county teams.

The key activities of the county teams are:

- finding new gardens
- promoting garden openings
- maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next
- collecting funds raised at gardens and accounting to Head Office
- recognition and rewards
- managing county booklets, securing booklet advertising

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as from other county teams.

Each region holds an annual AGM in late February or in March, attended by county volunteers from that region and by the Chief Executive and relevant members of staff. There is a biennial conference for volunteers at which they come together to learn from each other and share best practice. These alternate with conferences for the County Organisers. Smaller conferences for specialist groups are also organised by the head office from time to time.

The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation. To acknowledge the achievements of our county team volunteers, the Chairman's Award was introduced in 2020. On recommendation from County Organisers 13 Chairman's Awards were given out in 2021 in recognition of exceptional volunteer contribution.

16. Public Benefit

The Trustees follow the Charity Commission's guidance on public benefit in their direction of the National Garden

Scheme. The charity's principal activity, the organisation of garden opening, is expressly designed to be available to all. It is the charity's chief source of fundraising for donations to beneficiary charities whose principal objective is public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens for public and individual health and wellbeing, the potential for long term public benefit is substantial. The programme demonstrates a combination of specific health and wellbeing benefits as well as the added potential to reduce existing public health costs.

The expanding portfolio of community gardens funded by the National Garden Scheme will further broaden the public benefit created by the work of charity.

17. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial period to give a true and fair view of the state of affairs of the company's activities during the period and of its financial position at the end of the period. In preparing those 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.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of

fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.

Rupert Tyler
Chairman on behalf of the Board of Trustees



Reference and Administrative Information

Patron HRH The Prince of Wales

President Dame Mary Berry DBE

Vice-Presidents

Elizabeth Anton, Angela Azis, Ann Budden, Fred Carr,
Daphne Foulsham MBE, Martin McMillan OBE, Heather
Skinner, Penny Snell CBE

Ambassadors

Emma Bridgewater CBE, Rachel de Thame, Alan Gray, Joe
Swift, Jo Whiley

The Board of Trustees

Chairman Rupert Tyler

Deputy Chairman Sue Phipps*

Hon Treasurer Andrew Ratcliffe FCA*

Arit Anderson, Richard Barley, Atty Beor-Roberts,
Peter Clay, Susan Copeland*, Maureen Kesteven*, Susan
Paynton*, Mark Porter*, Vernon Sanderson*, Sir Richard
Thompson KCVO, Alison Wright*
(*member of an NGS county team)

All Trustees were in office for the whole of the year
except for Arit Anderson who was appointed on 17th
March.

Chief Executive George Plumptre

Head Office

Hatchlands Park, East Clandon, Guildford,
Surrey GU4 7RT

Auditor

Gilbert Allen & Co, Chartered Accountants,
Churchdown Chambers, Borden, Tonbridge, TN9 1NR

Bankers

The Co-operative Bank, 9 Prescot Street,
London E1 8AZ
Barclays Bank UK PLC, Churchill Place, London E14 5HP

Solicitors

Peachey and Co LLP, 95 Aldwych, London WC2B 4JF

Charity Number 1112664

Company Number 5631421 limited by guarantee

NGS Enterprises Limited Company Number
3862405 limited by guarantee

*Left: Visitors enjoying tea and cake in the
garden at Driftwood, East Sussex*

Report of the independent auditor to the Trustees of the National Garden Scheme (a company limited by guarantee)

Opinion

We have audited the financial statements of The National Garden Scheme Ltd (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, statement of financial position, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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 or a material misstatement of the other information. 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.

Report of the independent auditor to the Trustees of the National Garden Scheme (a company limited by guarantee)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement in section 17 of the Trustees' Report, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management and internal audit; and
- Assessment of identified fraud risk factors; and

- Review of cash expenditure to confirm no evidence of personal benefit; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Our assessment of the susceptibility of the company's financial statements to material misstatement is that the susceptibility is low.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Churchdown Chambers
Bordyke
Tonbridge
Kent TN9 1N

J. Duncan FCA
Senior Statutory Auditor
for and on behalf of
GILBERT ALLEN & CO.
Registered Auditor
Chartered Accountants



Country acres and city spaces make up the diversity of gardens opened by the National Garden Scheme

THE NATIONAL GARDEN SCHEME
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31 DECEMBER 2021

Total Year to		Unrestricted Funds	Designated Funds	Total Year to
31.12.2020	Notes	£	£	31.12.2021
£				£
Income from:				
944,888	Garden income	3,417,845	0	3,417,845
458,987	Other fundraising activities (2)	366,706	0	366,706
176,360	Donations and legacies (3)	170,572	24,830	195,402
18,613	Investment income (4)	0	3,876	3,876
30,729	Furlough income	0	0	0
<u>1,629,577</u>	Total income	<u>3,955,123</u>	<u>28,706</u>	<u>3,983,829</u>
Expenditure on:				
1,883	Charitable activities (5)	2,700,000	0	2,700,000
8,514	Investment management fees	0	2,224	2,224
1,030,605	Fundraising activities (6)	824,957	32,331	857,288
314,336	Management and administration	356,659	0	356,659
<u>1,355,338</u>	Total expenditure	<u>3,881,616</u>	<u>34,555</u>	<u>3,916,171</u>
(62,734)	Profit (loss) on revaluation and (loss) on sale of investment assets	10	(4,836)	(4,826)
211,505	Net movement in funds	73,517	(10,685)	62,832
630,123	Funds brought forward at 1 January 2021	567,772	273,856	841,628
<u>841,628</u>	Funds carried forward at 31 December 2021	<u>641,289</u>	<u>263,171</u>	<u>904,460</u>

THE NATIONAL GARDEN SCHEME
Company number 5631421
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

31.12.2020 Total £		Notes	Unrestricted Funds £	Designated Funds £	31.12.2021 Total £
4,903	Fixed assets	Tangible assets (10)	3,924	0	3,924
61,452		Intangible assets (10)	26,784	0	26,784
219,400	Financial assets	Investments (11)	0	247,224	247,224
<u>285,755</u>			<u>30,708</u>	<u>247,224</u>	<u>277,932</u>
	Current assets				
2,589		Stocks of merchandise	3,831	0	3,831
64,279		Trade and other receivables (12)	49,244	0	49,244
934,431		Cash and cash equivalents (13)	608,699	15,947	624,646
<u>1,001,299</u>			<u>661,774</u>	<u>15,947</u>	<u>677,721</u>
	Less:				
	Creditors: amounts falling due within one year				
330,272		Funds not yet distributed (5)	11,292	0	11,292
115,154		Trade and other payables (14)	39,901	0	39,901
<u>445,426</u>			<u>51,193</u>	<u>0</u>	<u>51,193</u>
555,873	Net current assets		610,581	15,947	626,528
<u>841,628</u>	Net assets		<u>641,289</u>	<u>263,171</u>	<u>904,460</u>
	Represented by:				
567,772	Unrestricted funds		641,289	0	641,289
273,856	Designated funds	(9)	0	263,171	263,171
<u>841,628</u>			<u>641,289</u>	<u>263,171</u>	<u>263,171</u>

Approved by Trustees on:

Rupert Tyler
Chairman of the Board of Trustees

THE NATIONAL GARDEN SCHEME
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

2020		2021
£		£
211,505	Net movement in funds (SOFA page 22)	62,832
1,883	Add back Charitable activities	2,700,000
<hr/> 213,388	Net movement in funds before Charitable activities	<hr/> 2,762,832
40,137	Add back depreciation charge	36,951
1,116	(Increase) decrease in stock	(1,242)
22,532	Decrease in debtors	15,035
80,703	(Decrease) increase in creditors	(75,253)
<hr/> 357,876	Cash generated by operating activities	<hr/> 2,738,323
(2,886,611)	Payments to beneficiaries (note 5)	(3,018,980)
<hr/> (2,528,735)	Net cash (consumed) by operating activities	<hr/> (280,657)
	Investing activities	
(62,308)	Purchase of fixed assets	(1,304)
(81,416)	Purchase of investments	(67,734)
1,286,716	Proceeds from the sale of investments	<hr/> 39,910
<hr/> 1,142,992		<hr/> (29,128)
(1,385,743)	(Decrease) in cash and cash equivalents in the year	(309,785)
2,320,174	Cash at bank at 1 January 2021	934,431
<hr/> 934,431	Cash at bank at 31 December 2021	<hr/> <hr/> 624,646

**THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

I. Principal accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by charities (SORP 2015), and in accordance with Financial Reporting Standard 102 (FRS 102). NGS is a public benefit entity and has applied the relevant public benefit provisions of FRS 102. The Board of the NGS is satisfied that NGS has adequate resources to continue in operation for the foreseeable future and, accordingly, these financial statements have been prepared on the basis that NGS is a going concern.

(b) Group financial statements

NGS has a single wholly owned subsidiary, NGS Enterprises Limited, but consolidated financial statements have not been prepared as these would not be materially different from the financial statements of NGS.

(c) Income recognition

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received from the garden owner whichever is later. Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

(d) Employment benefits

Short term employment benefits, such as salaries, are recognised as an expense in the year in which the employee renders services to NGS other than for compensated absences for which any such accrual would not be material. Membership of People's Pension, a defined contribution retirement benefit scheme, is available to all employees of NGS and contributions to that scheme are recognised as an expense in the year to which they relate.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Leasehold improvements, equipment and computer software costing less than £10,000 are recognised as expenditure in the year of acquisition. Expenditure on all other such fixed assets is capitalised at cost and depreciation is provided on a straight line basis over their expected useful lives as follows:

- Leasehold improvements over the period of the lease
- Equipment and software expenditure over 3 years.

(f) Stocks

Stocks of merchandise are valued at the lower of cost or net realisable value.

(g) Financial assets

Financial assets, which comprise quoted investments, are stated at fair value.

(h) Cash and cash equivalents

Cash includes cash in hand and deposits. Cash equivalents are short term, highly liquid investments (deposits of three months or less) that are readily convertible to known amounts of cash including insignificant risk of change in value.

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Other fundraising activities income	2020	2021
	£	£
Advertising revenue	196,366	148,183
Other fundraising events	208,252	129,723
Other income	54,369	88,800
	<u>458,987</u>	<u>366,706</u>
3. Donations and legacies	2020	2021
	£	£
Unrestricted funds		
Sponsorship	105,000	105,000
Donations including Gift Aid	42,110	65,572
	<u>147,110</u>	<u>170,572</u>
Legacies	29,250	24,830
	<u>176,360</u>	<u>195,402</u>
4. Investment income	2020	2021
	£	£
Bank interest received	5,087	0
Income from quoted investments	13,526	3,876
	<u>18,613</u>	<u>3,876</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Charitable activities expenditure

	Approved at 31.12.2020	Paid in year	Distributions approved in year	Approved at 31.12.2021
	£	£	£	£
Nursing Beneficiaries:				
Marie Curie	75,000	(525,000)	450,000	0
Macmillan Cancer Support	75,000	(500,000)	425,000	0
Hospice UK	75,000	(500,000)	425,000	0
Carers Trust	55,000	(425,000)	370,000	0
The Queen's Nursing Institute	0	(395,000)	395,000	0
Parkinson's UK	27,500	(212,500)	185,000	0
Garden and Health Beneficiaries:				
Maggie's Centres	0	(100,000)	100,000	0
Horatio's Garden	0	(75,000)	75,000	0
ABF The Soldiers' Charity	0	(60,000)	60,000	0
Support for gardeners:				
Perennial	15,000	(115,000)	100,000	0
WFGA	0	(65,000)	65,000	0
National Botanic Garden Wales	0	(20,000)	20,000	0
Professional Gardeners' Trust	0	(20,000)	20,000	0
Garden Museum	0	(10,000)	10,000	0
Other Beneficiaries				
Community Gardens	7,772	3,520	0	11,292
Total Funds for Distribution	<u>330,272</u>	<u>(3,018,980)</u>	<u>2,700,000</u>	<u>11,292</u>

Because of the pandemic, not all Community Gardens projects went ahead during the year as planned and £3,520 was returned. The balance of £11,292 has been reallocated to other projects and will be paid out in 2022.

In addition to the distributions set out above other charities raised £182,117 (2020: £6,577) through the sale of refreshments and plants at garden openings organised by the National Garden Scheme.

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Fundraising activities expenditure	2020	2021
	£	£
Garden opening	390,541	288,937
Marketing, publicity and fundraising events	641,947	568,351
	<u>1,032,488</u>	<u>857,288</u>

The expenditure on generating voluntary income was less than £100,000 in both years.

7. Staff costs, trustees remuneration and interests

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £101,715 (2020: £97,242) for the year of which £8,792 (2020: £8,276) was employer's pension contributions.

Board members

NGS board members are the Trustees of NGS for charitable law purposes. Trustees received no remuneration and waived no remuneration during the year (2020: £nil). Expenses relating to travel and subsistence of £10,855 (2020: £1,228) were reimbursed to 13 (2020:13) Trustees. NGS maintains indemnity insurance for its Trustees, officers and employees at a cost of £1,584 (2020: £828).

Staff costs:	2020	2021
	£	£
Salaries	457,858	441,676
Social security and pension costs	68,675	68,539
	<u>526,533</u>	<u>510,215</u>

The average weekly number of employees during the year was: 13 13

8. Auditor's remuneration	£	£
Audit of the financial statements	4,600	4,600
All other assurance services	1,500	1,800
	<u>6,100</u>	<u>6,400</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Designated funds

Designated funds comprise the NGS Legacy Fund.

The Trustees place all unrestricted legacies received in this fund and hold them for projects to develop the charity and to fund grants to Community Gardens. Disbursements from the fund during the year comprise expenditure of £32,331 to further develop the Charity's software systems, and £2,224 in respect of investment managers fees.

10. Fixed assets

	Tangible Equipment	Intangible Software	Total
	£	£	£
Cost at 1 January 2020	30,252	172,841	203,093
Additions in year	1,304	0	1,304
Cost at 31 December 2021	<u>31,556</u>	<u>172,841</u>	<u>204,397</u>
Depreciation at 1 January 2020	25,349	111,389	136,738
Charge in year	2,283	34,668	36,951
Depreciation at 31 December 2021	<u>27,632</u>	<u>146,057</u>	<u>173,689</u>
Net book value at 31 December 2021	<u>3,924</u>	<u>26,784</u>	<u>30,708</u>
Net book value at 31 December 2020	<u>4,903</u>	<u>61,452</u>	<u>66,355</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

II. Financial assets	2020	2021
Unrestricted Funds		
Investments	£	£
Fair value at 1 January 2020	1,172,307	0
Disposals	(1,090,315)	0
Decrease / increase in value in the year	(81,992)	10
Fair value at 31 December 2021	<u>0</u>	<u>10</u>
Designated Funds		
	£	£
Fair value at 1 January 2020	252,393	219,400
Additions	81,416	67,734
Disposals	(133,667)	(51,357)
Increase in value in the year	19,258	11,447
Fair value at 31 December 2021	<u>219,400</u>	<u>247,224</u>
Investments at fair value comprised:		
Fixed interest	32,654	31,641
UK equities	58,638	60,184
Overseas equities	89,325	118,291
Alternative assets	30,000	27,008
Property	8,783	10,100
	<u>219,400</u>	<u>247,224</u>

**THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. Trade and other receivables	2020	2021
	£	£
Trade debtors	31,319	16,573
Prepayments	32,959	29,269
HMRC - VAT	0	3,401
NGS Enterprises Limited	1	1
	<u>64,279</u>	<u>49,244</u>

13. Cash and cash equivalents	2020	2021
	£	£
Co-operative Bank	83,291	304,936
Royal London Cash Management	831,028	290,999
Barclays Bank	8,511	11,990
Investec Wealth and Investment	11,601	16,721
	<u>934,431</u>	<u>624,646</u>

14. Trade and other payables	2020	2021
	£	£
Trade creditors	19,801	1,314
Accruals	21,057	10,090
HMRC - VAT	35,741	0
Deferred income and creditors	34,904	20,497
Other creditors	3,651	8,000
Unrestricted Funds	<u>115,154</u>	<u>39,901</u>

15. Lease obligations

At 31 December 2021 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2020	2021
	£	£
Operating lease which expires:		
Within one year	18,846	18,846
Within two to five years	31,410	12,564
	<u>50,256</u>	<u>31,410</u>



The National Garden Scheme
East Wing Hatchlands Park
East Clandon
Guildford, Surrey GU4 7RT

Back cover image: Tudor Croft, Yorkshire

Email: hello@ngs.org.uk
Telephone: 01483 211535
Registered charity number: 1112664

Front cover image: Summerdale House, Cumbria ©Val Corbett

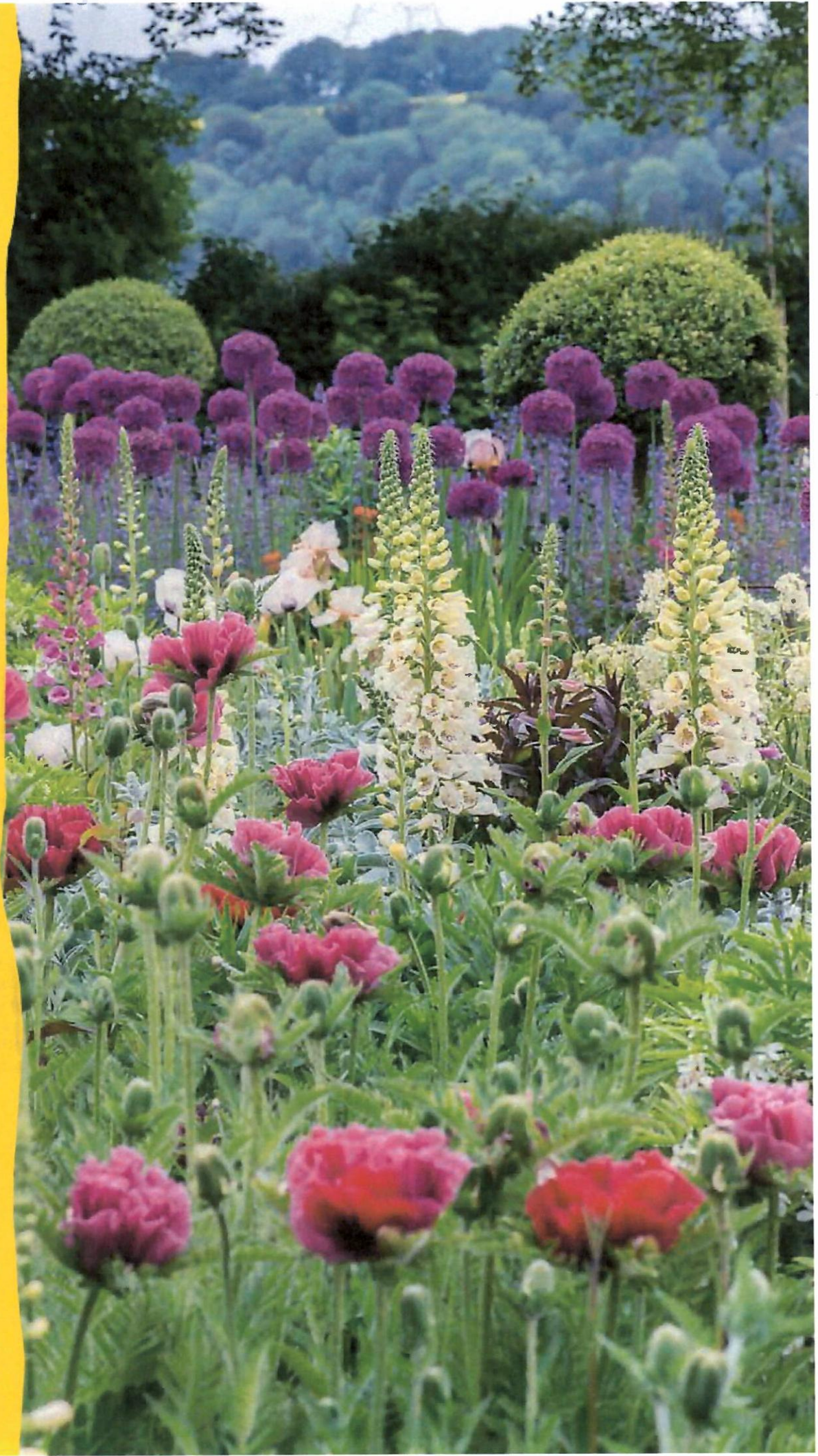
THE NATIONAL GARDEN SCHEME

England & Wales - Charity number 1112664

Accounts



Annual Report 2020



Chairman's introduction

2020 was extraordinary and challenging. In the light of this I am prefacing the Annual Report with an overview of the year. I was delighted to take over as chair of the National Garden Scheme from Martin McMillan in November and, on behalf of the charity and all its friends, I thank him for his many years as a Trustee and, most latterly, his leadership as chairman of the Board of Trustees.

At the end of March, the Covid-19 pandemic forced all gardens to close for the first time in the National Garden Scheme's history with no certainty of when they might be able to open again. This affected every part of our charity's activities, not least the donations to our beneficiary charities. Normally, donations are approved by Trustees in the year funds are raised and paid in the following year on the basis that all the net income is given away annually. 2019 was a record year with the gardens raising more than £4 million for the first time ever, which should have enabled record donations of £3.3 million in 2020. However, faced with gardens being unable to open for an indefinite period, we had to make the painful decision in March to withhold some of these donations to ensure that the charity could continue to operate with security; and we paid a total of only £1.3 million to beneficiaries in April.

In this unprecedented situation we must put on record our thanks for the supportive and understanding response from all beneficiaries. Most are charities which, at that time, were being expected to maintain services on the front line of the pandemic whilst the sources of funds that supported them were being drastically reduced.

We were determined to do all we could to get to a position later in the year when we could make further payments. This involved cost-saving and raising funds by other means while our gardens could not open. Just two

weeks after lockdown, we launched our Virtual Garden Visits programme. With the help of our garden owners, we released weekly portfolios of short videos, filmed by garden owners who would otherwise have been opening their gates to gardens large and small across England and Wales.

We also launched our Help Support our Nurses fundraising campaign, urging people who watched the videos to make a donation. We had little idea what impact these films would have but their popularity soon became clear. Hosted on our YouTube channel, our audience grew quickly, with viewers from across the world logging on to see them each week and resulting in more than 1.5 million views during the year. Before the end of June, we had passed our target of raising £100,000 online.

At the beginning of June we were allowed to start reopening gardens, but it was tentative. In an atmosphere of national caution gardens opened in limited numbers with visitors booking a ticket online for a timed slot. The rewards for both garden owners and visitors were immediately apparent. Owners were delighted to welcome visitors once again; visitors were more than ever thankful for the chance to visit a garden. Many told owners that their visit was the first time they had left home since the start of lockdown; they felt safe in a garden and it offered something special.

By the time the last gardens were opening at the end of October, these online ticket sales had raised nearly £0.5 million. In addition, many garden owners who did not feel able to open gave generous donations in lieu of what they would have raised. Another new fundraising innovation was our first Great British Garden Party held in September.

Thanks to these initiatives which produced so much generosity, we ended the year in a much healthier position than we could have imagined in March and we were able to make further payments. These resulted in most of our beneficiaries receiving the full amount that had been originally approved, with the remainder receiving 85%. The balance has been held over to 2021 and the Trustees have agreed to fulfil all outstanding 2020 donations before making any others.

The pandemic has shone a bright light on the benefits that access to gardens offers to everyone. Time and time again this message was articulated by our garden owners, visitors and the audience at home who watched our videos. It has enabled us to communicate reassurance and positivity that people have greatly appreciated. Many people regard the National Garden Scheme and all it stands for with great affection and respect and that is a source of great pride at such a time.

We are crucially dependent on the support and hard work of our volunteers and garden owners, for which we are always grateful.

The Trustees must thank the charity's staff without whose enthusiasm and commitment, while working remotely for much of the year, the online ticketing and the new fundraising initiatives would not have happened. Throughout the pandemic we have had unwavering support from many of the charity's friends not least from our Patron, His Royal Highness the Prince of Wales, who generously gave us a video message for our campaign. Another high point was the announcement that our President, Mary Berry, had been made a Dame.

I have no doubt that 2021 will bring further challenges; but we start it invigorated by the support of our garden



owners, who have registered in large numbers to open again, and confident in the strength of our beneficiary partnerships.

Rupert Tyler
Chairman



Trustees' Annual Report 2020

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2020

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3. Strategy
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6. Beneficiary Policy and Distributions
7. Beneficiary Activities
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12. Investment, Distribution and Reserves Policy
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1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance is measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute, to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened; they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering unrestricted public access to private gardens in return for a modest contribution to charity. This principle of inclusiveness has been a key characteristic of the NGS ever since.

Opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably. As well as traditional large country gardens there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages; the wider variety also includes allotments, school and hospice gardens. In a remarkable testament to the loyalty of many garden owners' support for the charity, of the 600 gardens that originally opened in 1927, 71 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the QNI established the National Gardens Scheme Charitable Trust. In 2005 the charity was incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

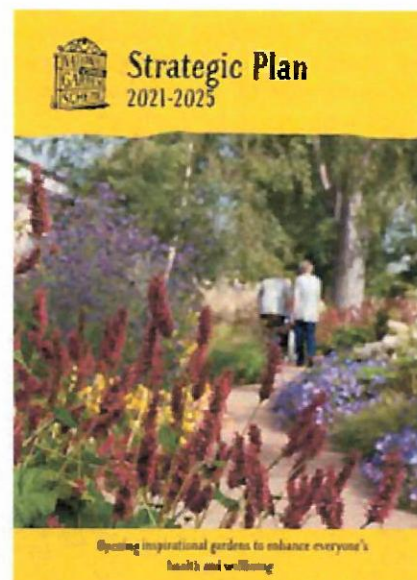
Ever since its establishment, the charity has continued to focus its annual donations on supporting nursing and health. In recent years, it has extended the donations policy to support other charities whose work is in line with its programme for gardens and health. The donations made during 2020 took the NGS's total donations since

its foundation to over £60 million. It has been for some years the most significant cumulative charitable supporter of nursing in the country.

3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of raising funds by garden openings. The two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors. More recently, the NGS has become a leader in the promotion of the benefits of gardens and gardening for public and individual health and well-being. The Trustees believe that this is an area of growing importance and one in which the NGS is uniquely positioned to lead by example.

The effect of the pandemic on our ability to open gardens in 2020 and the greatly increased public awareness that resulted from our other fundraising activities has led to a re-evaluation of the charity's financial priorities. Opening gardens to visitors to raise funds will remain our core activity, at the same time a broadening of fundraising activities and appeal to different audiences is being developed.



These considerations influenced the new Strategic Plan 2021-25 which was approved by the Trustees in the year. It has four strategic priorities:

- Widen our public reach – the appeal and rewards of gardens are universal; as well as being a horticultural experience, they can be emotional and health-enhancing, highlighting our relationship with nature.
- Increase supporter engagement and loyalty – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.
- Transform our digital platforms and infrastructure – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- Create financial resilience – in addition to our traditional source of income from garden openings, develop other income streams and capital reserves to increase our resilience.

4. Operational Activities

As at its foundation, the National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales. The great majority of the gardens are privately owned and not otherwise accessible to visitors. County organisers and their team members, who are all volunteers, are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of a standard which visitors and supporters have come to expect over many decades. We provide comprehensive public liability insurance for all gardens opening. In 2020 these activities were severely restricted.



The head office at Hatchlands Park, Surrey co-ordinates the charity's activities, produces the annual guidebook (The Garden Visitor's Handbook) and promotes the

garden openings through the website, social media channels and the app. Both the Handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the Handbook) which are distributed in their particular area.

In addition to the income from gardens, there are further revenues from sponsorship and other corporate support, advertising in publications, donations and legacies, the last of which the Trustees designate to specific purposes. These non-garden revenues cover a significant proportion of the operating costs and consequently increase the proportion of funds raised at gardens that are donated to beneficiaries. In a normal year this proportion is in excess of 80%.

5. Fundraising, Costs and Net Income

The major achievement in 2020 was the National Garden Scheme's response at short notice to the radically changed circumstances caused by the pandemic. Garden owners and county team volunteers responded with commitment and creativity to produce videos, maintain plant sales and, where possible, maintain garden openings with the completely new system of pre-booked tickets for entry to gardens. Alternatively, many garden owners, who were unable to open, responded with great generosity by making donations.

In early April a programme of showing short videos of gardens filmed by garden owners was launched on the NGS website. New videos were uploaded weekly to the end of June. At the same time a fundraising campaign, Help Support our Nurses was launched, highlighting the National Garden Scheme's long-term support for nursing charities and the fact that these charities were on the front line of combating the pandemic. People who watched the videos were invited to make a donation via Just Giving (which automatically applied Gift Aid when appropriate). The campaign target was to raise £100,000 online and this was surpassed in June. By the end of the year this campaign and the Great British Garden Party had raised more than £200,000.

The creation and marketing of the Virtual Garden Visits video campaign placed considerable pressure on the reduced head office team who were all working remotely from home and it was a notable achievement to maintain



Both Virtual Garden Visits - many filmed by garden owners - and plant sales raised awareness and funds for the National Garden Scheme during lockdown

the levels of new weekly content with accompanying publicity and PR campaigns.

After a matter of weeks it became clear that, in addition to the donations it prompted, the campaign was engaging a receptive online audience. The videos were uploaded to the National Garden Scheme's YouTube channel which went from having 100 subscribers at the start of 2020 to nearly 7,000 at the end of the year. The audience for the videos included a strong international element and this carried over into ticket purchases for the annual lecture in November, for which 6% of tickets were purchased from the USA.

At the beginning of June some gardens were able to open again, but with severe restrictions such as social distancing which meant many gardens were not able to open. For those that could, a system of entry by pre-booked tickets for a timed entry slot only was set up and operated through the NGS website. From June to October some 600 gardens opened (1,600 had planned to open prior to the pandemic) and £435,000 was raised by pre-sold tickets.

The major programme of digital development that continued through 2020 included the design and construction of a more robust online ticket booking and payment system. This was launched in early 2021 to replace the temporary solution created at short notice in 2020.

Normally, the National Garden Scheme raises more than £500,000 annually from the sale of teas and plants. In 2020, while gardens were closed, enterprising garden owners continued with plant sales by setting up stalls at their gates, inviting passers-by to make a donation in exchange for a plant. This continued when gardens were

able to reopen and by the end of the year had raised £120,000.

A major fundraising event had been planned for 2020 at the Royal Botanic Garden, Kew, similar to the successful 2019 event held at Hazelby House. This had to be cancelled and instead the charity held its first ever Great British Garden Party in September. People were invited to hold a party in their garden, regardless of whether or not they opened in aid of the National Garden Scheme, as a celebration of the vital role gardens played for the general public's health and wellbeing during the pandemic. Despite being challenged by a return of restrictions in August and September, the event raised nearly £40,000 and it will be repeated in 2021.

We hold an annual lecture at the Royal Geographical Society every November. In 2020 pandemic restrictions meant there could not be a live audience. Nonetheless the event went ahead with speakers Tom and Sue Stuart-Smith being live-streamed to an online audience of more than 650 and it raised £16,500. Other ad hoc fundraising organised at short notice during the year included two raffles which raised a total of £19,000.

The charity was grateful for the continued support of its core sponsor, Investec Wealth and Investment, and there was further income from royalties (in particular from Griffin Glasshouses) advertising in the 2020 Garden Visitor's Handbook, and advertising in the county booklets. It was testament to the loyalty of the many small advertisers who took space in their local booklet that, despite distribution being limited, the total advertising revenue increased from last year.

The impact of the pandemic resulted in some reduction in costs. Some members of staff were put on furlough

between April and June, after which they were needed to support those gardens that were opening. Further savings were made by reductions in marketing expenditure.

Total unrestricted income from all sources was £1.6 million (2019: £4.6 million) and total costs were £1.3 million (2019: £1.4 million), and net income before donations to beneficiaries was reduced to £183,000 (2019: £3.3 million).

6. Beneficiary Policy and Distributions

The Beneficiary Policy was formally reviewed in 2019 and was next due for review in 2022. However, the impact of the pandemic resulted in an interim review in 2020 and adjustments – some temporary - agreed by Trustees in November 2020.

The Trustees have an established pattern of approving payments to beneficiaries before each year-end and making the payments in April and June in the following year. This linked to the historical cashflow, as by the time that payments were made to beneficiaries, cash levels were being replenished by the current year's income – principally from garden openings.

Donations from funds raised in 2019 of £3,215,000 (including a contribution from the Legacy Fund of £50,000 for Community Garden Awards) were approved at the end of that year. However, in March 2020 with the prospect of gardens not being able to open for an indefinite period, it was clear that payment of this amount at that time could have threatened the National Garden Scheme's ongoing security. At their meeting that month, Trustees agreed to make payments of £1,252,500 in April, but to defer any further payments until the circumstances of the pandemic became clearer. This was noted in the 2019 Annual Report and Accounts and the decision was relayed to all beneficiary charities.

At the November Board meeting the Trustees were able to agree further payments to beneficiaries to make a total paid during 2020 of £2,886,611 (including £1,883 paid directly by garden owners to local charities of their choice). This left £330,272 which was carried over for payment in 2021. The Trustees have agreed to pay this amount before any further donations are considered. The Trustees have agreed that, from 2021 onwards, payments to beneficiaries may be approved and paid out in the same year. This means, depending on levels of 2021

income, that further beneficiary payments in addition to the £330,272, may be made later in the year.

The Trustees would like to put on record the positive and supportive response they received from beneficiary charities in the face of the enforced changes to planned payments in 2020. The Trustees were acutely aware that as a result of the pandemic, all of the beneficiary charities were faced with substantial reductions in their fundraising activities and income.



*Staff at Horatio's Garden at the Spinal Unit at Stanmore, designed by Tom Stuart-Smith and part funded by the National Garden Scheme
Photo: Lucy Shergold*

The Help Support our Nurses campaign, actively promoted on the National Garden Scheme website from March 2020 to the end of the year, with images and statements of appreciation of the NGS from individual nurses, highlighted the long-established link between the NGS and nursing charities in a powerful manner. There is no question that this greatly increased public awareness of the National Garden Scheme's charitable activities and of the extent and long establishment of the annual support for nursing and health charities. The nursing and health charities supported in 2020 with payments approved in 2019 were:

- Carers Trust
- Hospice UK
- Macmillan Cancer Support
- Marie Curie
- Parkinson's UK
- Queen's Nursing Institute

Given the likelihood of reduced income continuing into 2021, the Trustees formally agreed in 2020 to suspend the guest charity and community garden awards for a year. In 2020 MIND completed its second year as guest charity; the

decision was taken not to offer a third year (which is always discretionary) and to postpone the appointment of a new guest charity until 2022 at the earliest.

Payments to fund gardens and health projects continued to be an important element of the Trustees' donations policy and, following the allocation of funds in 2019. Notable landmarks were the opening of the latest Horatio's Garden in Stanmore, North London, which received £150,000 and the commitment to fund the Well Halton community garden project in Runcorn, an area of social deprivation. Other gardens and health payments in 2020 were made to:

- ABF The Solider's Charity
- Greenfingers (a garden at St Oswald's Children's Hospice) Newcastle
- Maggie's
- Patchworking Garden

The National Garden Scheme is committed to funding the training of gardeners as well as to supporting those working in gardens and horticulture, in recognition of the fact that its funds are raised from gardens. In 2020 such payments were made to:

- Garden Museum
- National Botanic Garden, Wales
- Perennial
- Professional Gardeners' Trust
- WRAGS

The pandemic imposed great pressure on all beneficiary charities, in particular the Queen's Nursing Institute for which the annual payment from the National Garden Scheme provides a far higher proportion of overall income than for any other nursing or health beneficiary. Given the QNI's special position as the charity that founded the National Garden Scheme, the Trustees have agreed that the QNI will be given priority in considerations of payments in 2021 and beyond.

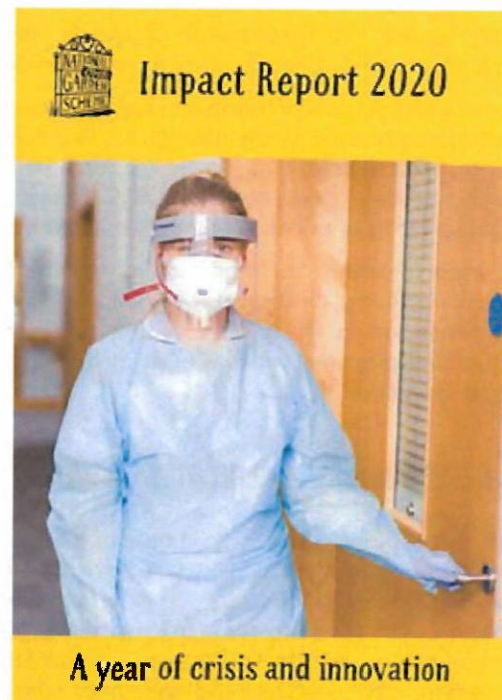
7. Beneficiary Activities

The Trustees expect all beneficiaries to acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the National Garden Scheme through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens, thereby generating more funds for us to distribute.

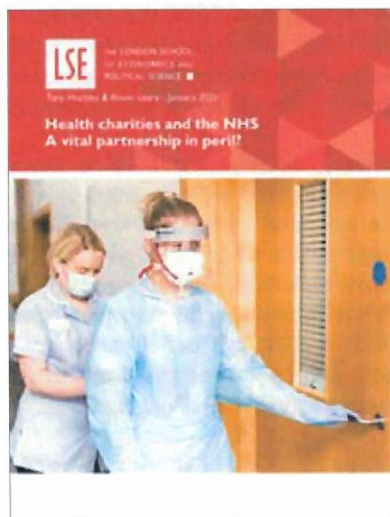
Despite the challenges of 2020 the charities maintained an exceptional level of support for and engagement with the National Garden Scheme and in all cases individual partnerships were strengthened and developed.

Each beneficiary charity produces a comprehensive annual report and these are discussed by the Trustees. The reports combine details of how donations have been used and details of support given to the National Garden Scheme including marketing and communications activities. While activities around garden openings were much reduced in 2020, the beneficiaries completed the annual reports and confirmed the levels of gratitude for continued support in such challenging times.

Our *Impact Report 2020* gives an overview of the National Garden Scheme's charitable impact both directly to individual beneficiary charities and more generally in its campaigns and communications.



An important insight into the work of beneficiary charities, in particular the contribution of the main nursing and health beneficiaries to the NHS, was set out in a report commissioned by the National Garden Scheme and completed in 2020 - *Health Charities and the NHS: A vital partnership in peril?*



On the report's publication in January 2021 Lord Crisp, former Chief Executive of NHS England and Permanent Secretary at the UK Department of Health, who is also Patron of NHS Charities Together, commented:

"Health charities play a vital role in our society, something forcefully demonstrated by the pandemic. I fully support the call that this excellent report makes for a stronger partnership between charities and the NHS so that their contribution can have an even bigger impact in the future."

These reports make an important contribution to public understanding of the National Garden Scheme, its operations and its charitable activities, as well as its leadership advocacy role on behalf of its group of nursing and health beneficiaries.

8. Community Gardens Award

In 2019 the National Garden Scheme launched a new Community Gardens Award. This was developed from the Elspeth Thompson Bursary scheme launched in 2011 to give small grants to community garden projects. Created in memory of Elspeth Thompson, a well-known garden writer and an active NGS supporter who died in 2010, the bursary scheme was funded by NGS and administered by the Royal Horticultural Society. In 2019 the last of the original endowment was used up and the Trustees agreed to take the scheme in-house, to rename it the NGS Community Gardens Award in memory of Elspeth Thompson, and to expand the number of grants to 50 in 2020.



9. Gardens and Health

The pandemic greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing. Faced with prolonged isolation, anxiety and in many cases real tragedy, there was a surge in popular appreciation of gardens and gardening. Having championed these benefits of gardens since the 2016 King's Fund report, *Gardens and Health*, commissioned by the National Garden Scheme, the charity played a leading role in this area of popular activity through 2020 and drew together the experiences of garden owners in its report *Gardens and Coronavirus*, published in the autumn.

Throughout 2020 beneficiary partnerships with the National Garden Scheme were greatly strengthened and beneficiary charities gave unstinting support to the Virtual Garden Visits and other campaigns, promoting them to their communities of supporters through their social media and other channels.

10. Digital Channels

As set out earlier, 2020 witnessed expansion of both the National Garden Scheme's digital channels and online content as well as further development of the charity's digital capabilities. The most significant development was the system for advance online booking and payment which was essential for all garden visiting in 2020.

Activity on the National Garden Scheme's website is usually driven by people looking for gardens that are opening. Even though gardens were not able to open for some months, website traffic held up well through the year and once gardens started reopening in June, it quickly overtook levels in 2019. By the end of the year it was clear that additional content such as the Virtual Garden Visit videos, Christmas features, gardening tips and recipes were all ensuring that levels of traffic to the website were maintained even after gardens had stopped opening for the year.

The more sophisticated email marketing system which now has a loyal and engaged audience of 48,000 people, proved the largest growth source of traffic to the website, its referrals growing by over 100% through the year. Another area of growth has been in the use of Google Ad grants, of which we were able to utilise a large proportion of the £120,000 grant available, enabling us to maximise NGS's use of search engine optimisation.

Traffic to the website from social media channels grew by 70% through 2020. Instagram saw the largest growth, up by 100% to 60,000 followers. Facebook grew to nearly 30,000 followers and Twitter to 21,000 followers. As a result of the Virtual Garden Visits campaign, the NGS's YouTube channel saw the largest growth of all with 1.5 million views through the year and enabled the National Garden Scheme to reach a truly global audience.

11. Risk Management

A major priority for the Trustees is the management of the risks to the charity's operations and personnel, performance and reputation. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the Board annually – and more regularly when particular requirements necessitate, so as to consider existing risks, identify new risks and to ensure that the systems and procedures to manage the identified risks are fit for purpose.

The Trustees require that risk management forms an integral part of the charity's decision making process and they review the Risk Management Policy on a regular basis. The Trustees have identified the major risks to operations and financial security, in particular:

- Prolonged public health crisis during a garden opening season
- Prolonged adverse weather through a garden opening season
- Loss of IT and communications systems
- Loss of key personnel, including Trustees, staff and volunteers

12. Investment, Distribution and Reserves Policy

Historically, the National Garden Scheme's operations normally have resulted in cash being accumulating through a year, well in excess of the requirements of outgoings. Surplus funds were deposited with Royal London Asset Management and invested in a range of highly liquid, short-term financial instruments and deposits before being distributed to beneficiaries.

In 2019 the Trustees changed this policy in order to gain income from the surplus funds. It was agreed to invest these in a core portfolio of longer term investments managed by Investec. The income raised from these investments would be drawn on an annual basis to supplement funds raised at gardens. Following the onset of the pandemic, this portfolio was sold in the first half of 2020 in order to maintain liquidity.

The National Garden Scheme Legacy Fund investments are also managed by Investec. During the year, this investment portfolio was repositioned to a medium risk combination of equities and fixed interest securities. These funds are shown as Designated in the Accounts.

Underpinning the charity's balance sheet from one year to the next is the reserves policy that unrestricted reserves should not fall below 25% of current gross annual costs. Trustees make a judgement, at the time of distributions to beneficiary charities, to ensure that the reserves are sufficient to give assurance that the charity will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £568,000, or 43% of our annual gross costs. This is above the policy requirement of 25% in the light of the continuing uncertain environment in which the National Garden Scheme is operating.

13. Legacies

In 2020 the National Garden Scheme received the following legacy gifts: £25,250 from the estate of the late Ralph King, £3,000 from the estate of the late Margery Taylor, and £1,000 from the estate of the late Anthony W. Allen. The Trustees reiterate their gratitude for the generosity of individuals who have decided to support the charity with legacy gifts and they look forward to developing this support in the future. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2020 publications and on the website.

The National Garden Scheme Legacy Fund was formally established at the end of 2015 to finance new projects to develop and enhance the charity's operations rather than drawing on funds raised at garden openings. In 2020 the Trustees agreed that some of the costs of new software developed as part of our digital development projects would be borne by the Legacy Fund.

As part of their review of donations in 2019 the Trustees also decided that donations to the new Community Gardens Award project should, in part, come from the Legacy Fund, demonstrating a positive, outward-facing use that will get application at a very local level all over the country.

14. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The directors of the company are also charity Trustees for the purpose of charity law under the company's Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, maintaining contact with beneficiary charities and agreeing the basis and amount of payments.

Trustees are appointed for a period of three years, renewable by mutual agreement for a possible two further periods, meaning that a Trustees can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chairman, Deputy Chairman and Honorary Treasurer, there are six Regional Chairmen who all have to be active members of a county volunteer team. The other Board members are Independent Trustees who are selected to bring specific skills and experience to the Board. New Trustees receive a comprehensive induction pack which includes, amongst others, a code of conduct, key roles and responsibilities and the latest Charity Commission guidance.

There are two processes for Trustees selection. Regional Chairmen are nominated by their fellow county team volunteers in their region; nominations are considered by the Board and the appointment of the most suitable candidate is made following an interview with the Chairman or Deputy Chairman and the Chief Executive. Candidates to be Independent Trustees are approached individually, on the basis of the particular relevant skills and experience needed by the Board and the charity, by either the Chairman or Chief Executive.

The Board elects a Chairman for a term of three years who, as well as chairing the Board, represents the National Garden Scheme and maintains contact with volunteers, beneficiaries and associated organisations. A Deputy Chairman is similarly elected and supports the Chairman, acting as Chairman in his/her absence. Both positions are renewable for a further three years by agreement of the Board.

During the year Martin McMillan completed his second term as Chairman. The Board invited nominations from its own membership in the first instance. A panel, led by the Deputy Chairman, interviewed the candidates and made a recommendation to the Board that Rupert Tyler should be appointed Chairman for a first term of three years. The Board of Trustees endorsed this recommendation.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing and distribution, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee,

reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chairman, Deputy Chairman, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan, budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the head office staff (currently 13) and together they provide the central operations, finance and marketing functions which assist and support the work of volunteers in county teams with information, advice, supplies and other support. Most communication with garden owners takes place through the County Organisers and other team members.

The National Garden Scheme is dependent upon the contribution of volunteers. All the people who open their gardens annually (currently more than 3,500) do so voluntarily. In addition, the necessary work to support the gardens opening throughout England and Wales is carried out by some 550 volunteers organised in county teams. The key activities of the county teams are:

- Finding new gardens
- Promoting garden openings
- Maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next
- Helping to collect funds raised at gardens and accounting to head office
- Recognition and rewards
- Producing and distributing county booklets, securing booklet advertising

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as other county teams.

Each region holds an annual AGM in late February or in March. The AGMs are attended by county volunteers

from the regions, by the Chief Executive and relevant members of staff. The charity holds a biennial conference for volunteers at which they come together to learn from each other and share best practice. The last was held in October 2019. These alternate with conferences for the County Organisers for whom a virtual conference was held in October 2020. Smaller conferences for specialist groups are also organised by head office from time to time.

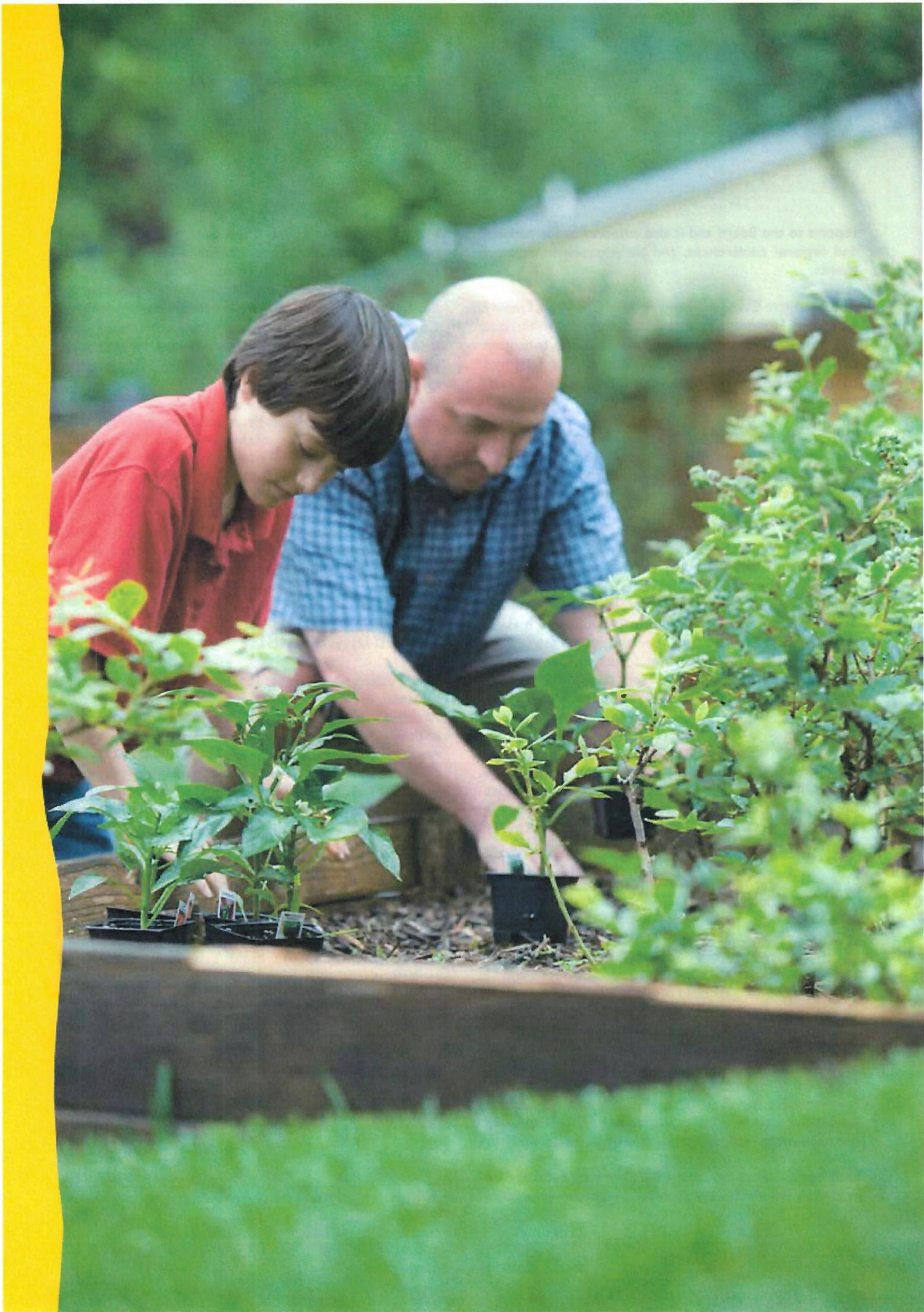
The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation. To acknowledge the achievements of our county team volunteers, in 2020 the outgoing Chairman, Martin McMillan, introduced a new Chairman's Award. On recommendation from County Organisers some 40 Chairman's Awards were given out in recognition of exceptional volunteer contribution.

15. Public Benefit

The Trustees pay due regard to the Charity Commission's guidance on public benefit in their direction of the National Garden Scheme's activities. The charity's principal activity, the organisation of garden opening, is expressly designed to be available to all. This activity is the charity's chief source of fundraising to make donations to beneficiary charities whose principal objective is public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens and gardening for public health and wellbeing, the Trustees are confident that the potential for long-term public benefit is substantial. The programme intends to demonstrate a combination of specific health benefits for the public as well as potential benefits in reducing the costs of supporting public health.

This is illustrated by the *Impact Report 2020* and the report commissioned from the LSE which are discussed earlier.



16. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial period to give a true and fair view of the state of affairs of the company's activities during the period and of its financial position at the end of the period. In preparing those 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
- state whether the policies are in accordance with applicable accounting standards
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.

Rupert Tyler
Chairman of the Board of Trustees



17th March 2021

Reference and Administrative Information

Patron: His Royal Highness the Prince of Wales

President: Dame Mary Berry

Vice-Presidents:

Elizabeth Anton; Angela Azis; Ann Budden; Fred Carr; Daphne Foulsham MBE; Martin McMillan OBE, Heather Skinner, Penny Snell CBE

Ambassadors:

Emma Bridgewater CBE, Rachel de Thame, Alan Gray, Joe Swift

Board of Trustees:

Chairman: Martin McMillan, Rupert Tyler
Deputy Chairman: Sue Phipps*
Hon Treasurer: Andrew Ratcliffe FCA*
Richard Barley, Atty Beor-Roberts, Peter Clay, Susan Copeland*, Maureen Kesteven*, Susan Paynton*, Mark Porter*, Vernon Sanderson*, Sir Richard Thompson KCVO, Alison Wright*.
(*member of an NGS county team)

All Trustees were in office for the whole of the year except for Martin McMillan, who stood down as Chairman on 18th November and Vernon Sanderson, who was appointed on 17th March.

Chief Executive: George Plumptre

Head Office: Hatchlands Park, East Clandon, Guildford, Surrey GU4 7RT

Auditor: Gilbert Allen & Co, Chartered Accountants, Churchdown Chambers, Borden, Tonbridge, TN9 1NR

Bankers:

The Co-operative Bank, 9 Prescot Street, London E1 8AZ
Barclays Bank UK PLC, 19 North Street, Guildford GU1 4AG

Solicitors:

Peachey and Co, 95 Aldwych, London WC2B 4JF

Charity Number 1112664
Company Number 5631421 limited by guarantee
NGS Enterprises Limited Company Number 3862405 limited by guarantee

Report of the independent auditor to the Trustees of the National Garden Scheme (a company limited by guarantee)

Opinion

We have audited the financial statements of The National Garden Scheme Ltd (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, statement of financial position, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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 or a material misstatement of the other information. 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.

Report of the independent auditor to the Trustees of the National Garden Scheme (a company limited by guarantee)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement in section 16 of the Trustees' Report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

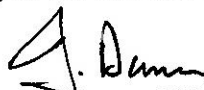
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Churchdown Chambers
Bordyke
Tonbridge
Kent TN9 1N

 17.3.21
J. Duncan FCA
Senior Statutory Auditor
for and on behalf of
GILBERT ALLEN & CO.
Registered Auditor
Chartered Accountants


THE NATIONAL GARDEN SCHEME
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31 DECEMBER 2020

Total Year to		Unrestricted Funds	Designated Funds	Total Year to
31.12.2019	Notes	£	£	31.12.2020
£				£
	Income from:			
4,023,560	Garden income	944,888	0	944,888
456,124	Other fundraising activities (2)	267,864	0	267,864
140,008	Donations and legacies (3)	338,233	29,250	367,483
27,508	Investment income (4)	14,047	4,566	18,613
0	Furlough income	30,729	0	30,729
4,647,200	Total income	1,595,761	33,816	1,629,577
	Expenditure on:			
3,300,275	Charitable activities (5)	1,883	0	1,883
5,189	Investment management fees	6,465	2,049	8,514
1,115,929	Fundraising activities (6)	1,009,605	21,000	1,030,605
293,568	Management and administration	314,336	0	314,336
4,714,960	Total expenditure	1,332,289	23,049	1,355,338
83,325	(Loss) / Gain on revaluation and (loss) on sale of investment assets	(81,992)	19,258	(62,734)
15,565	Net movement in funds	181,480	30,025	211,505
614,558	Funds brought forward at 1 January 2020	386,292	243,831	630,123
630,123	Funds carried forward at 31 December 2020	567,772	273,856	841,628

THE NATIONAL GARDEN SCHEME
Company number 5631421
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

31.12.2019				Unrestricted	Designated	31.12.2020
Total			Notes	Funds	Funds	Total
£				£	£	£
3,064	Fixed assets	Tangible assets	(10)	4,903	0	4,903
41,120		Intangible assets	(10)	61,452	0	61,452
1,424,700	Financial assets	Investments	(11)	0	219,400	219,400
<u>1,468,884</u>				<u>66,355</u>	<u>219,400</u>	<u>285,755</u>
	Current assets					
3,705	Stocks of merchandise			2,589	0	2,589
86,811	Trade and other receivables		(12)	64,279	0	64,279
2,320,174	Cash and cash equivalents		(13)	879,975	54,456	934,431
<u>2,410,690</u>				<u>946,843</u>	<u>54,456</u>	<u>1,001,299</u>
	Less:					
	Creditors: amounts falling due within one year					
3,215,000	Funds not yet distributed		(5)	330,272	0	330,272
34,451	Trade and other payables		(14)	115,143	0	115,154
<u>3,249,451</u>				<u>445,426</u>	<u>0</u>	<u>445,426</u>
(838,761)	Net current assets (liabilities)			501,417	54,456	555,873
<u>630,123</u>	Net assets			<u>567,772</u>	<u>273,856</u>	<u>841,628</u>
	Represented by:					
386,292	Unrestricted funds			567,772	0	567,772
243,831	Designated funds		(9)	0	273,856	273,856
<u>630,123</u>				<u>567,772</u>	<u>273,856</u>	<u>841,628</u>

Approved by Trustees on:


 17th March 2021
 Rupert Tyler
 Chairman of the Board of Trustees

THE NATIONAL GARDEN SCHEME
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

2019		2020
£		£
15,565	Net movement in funds (SOFA page 15)	211,505
3,300,275	Add back Charitable activities	1,883
3,315,840	Net movement in funds before Charitable activities	213,388
47,961	Add back depreciation charge	40,137
2,449	Decrease (Increase) in stock	1,116
(49,765)	(Increase) decrease in debtors	22,532
(111,753)	(Decrease) increase in creditors	80,703
3,204,732	Cash generated by operating activities	357,876
(3,068,462)	Payments to beneficiaries (note 5)	(2,886,611)
(113,673)	Designated fund disbursements	(2,049)
22,597	Net cash (consumed) generated by operating activities	(2,530,784)
	Investing activities	
(47,225)	Purchase of fixed assets	(62,308)
(1,197,723)	Purchase of investments	(81,416)
170,421	Proceeds from the sale of investments	1,288,765
(1,074,527)		1,145,041
(1,051,930)	(Decrease) in cash and cash equivalents in the year	(1,385,743)
3,372,104	Cash at bank at 1 January 2020	2,320,174
2,320,174	Cash at bank at 31 December 2020	934,431

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

I. Principal accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by charities (SORP 2015), and in accordance with Financial Reporting Standard 102 (FRS 102). NGS is a public benefit entity and has applied the relevant public benefit provisions of FRS 102. The Board of the National Garden Scheme (NGS) is satisfied that NGS has adequate resources to continue in operation for the foreseeable future and, accordingly, these financial statements have been prepared on the basis that NGS is a going concern.

(b) Group financial statements

NGS has a single wholly owned subsidiary, NGS Enterprises Limited, but consolidated financial statements have not been prepared as these would not be materially different from the financial statements of NGS.

(c) Income recognition

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received whichever is later. Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

(d) Employment benefits

Short term employment benefits, such as salaries, are recognised as an expense in the year in which the employee renders services to NGS other than for compensated absences for which any such accrual would not be material. Membership of People's Pension, a defined contribution retirement benefit scheme, is available to all employees of NGS and contributions to that scheme are recognised as an expense in the year to which they relate.

(e) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Leasehold improvements, equipment and computer software costing less than £1,000 are recognised as expenditure in the year of acquisition. Expenditure on all other such fixed assets is capitalised at cost and depreciation is provided on a straight-line basis over their expected useful lives as follows:

- Leasehold improvements over the period of the lease
- Equipment and software expenditure over 3 years.

(f) Stocks

Stocks of merchandise are valued at the lower of cost or net realisable value.

(g) Financial assets

Financial assets, which comprise quoted investments, are stated at fair value.

(h) Cash and cash equivalents

Cash includes cash in hand and deposits. Cash equivalents are short term, highly liquid investments (deposits of three months or less) that are readily convertible to known amounts of cash including insignificant risk of change in value.

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Other fundraising activities income	2019	2020
	£	£
Advertising revenue	182,441	196,366
Fundraising events	127,941	17,129
Other income	145,742	54,369
	<u>456,124</u>	<u>267,864</u>
3. Donations and legacies	2019	2020
	£	£
Unrestricted funds		
Sponsorship	105,000	105,000
Donations including Gift Aid	25,008	233,233
	<u>130,008</u>	<u>338,233</u>
Legacies	10,000	29,250
	<u>140,008</u>	<u>367,483</u>
4. Investment income	2019	2020
	£	£
Bank interest received	7,501	5,087
Income from quoted investments	20,007	13,526
	<u>27,508</u>	<u>18,613</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Charitable activities expenditure

	Approved at 31.12.2019	Paid in year	Distributions	Approved at 31.12.2020
	£	£	£	£
Nursing Beneficiaries				
The Queen's Nursing Institute	370,000	(370,000)	0	0
Macmillan Cancer Support	500,000	(425,000)	0	75,000
Marie Curie	500,000	(425,000)	0	75,000
Hospice UK	500,000	(425,000)	0	75,000
Carers Trust	400,000	(345,000)	0	55,000
Parkinson's UK	185,000	(157,500)	0	27,500
Horatio's Garden	75,000	(75,000)	0	0
Mind	80,000	(80,000)	0	0
Garden and Health Beneficiaries				
Perennial	100,000	(85,000)	0	15,000
Community Gardens	100,000	(92,228)	0	7,772
Garden Museum	10,000	(10,000)	0	0
ABF The Soldiers' Charity	80,000	(80,000)	0	0
WRAGS (Work & Retrain as a Gardener Scheme)	65,000	(65,000)	0	0
National Botanic Garden Wales	20,000	(20,000)	0	0
Professional Gardeners' Trust	20,000	(20,000)	0	0
Maggie's Centres	100,000	(100,000)	0	0
Well Halton	75,000	(75,000)	0	0
The Patchworking Garden	20,000	(20,000)	0	0
Greenfingers	15,000	(15,000)	0	0
Other Beneficiaries				
Local charities nominated by garden owners	-	(1,883)	1,883	0
Total Funds for Distribution	3,215,000	(2,886,611)	1,883	330,272

Distributions approved at 31 December each year are ordinarily paid in April and June of the following year. Since the effect that the pandemic has had on our garden income for 2020, payment of the approved distributions in these financial statements may be reduced, delayed or cancelled.

In addition to the distributions set out above other charities raised £6,577 (2019: £322,000) through the sale of refreshments and plants at garden openings organised by the National Garden Scheme.

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Fundraising activities expenditure	2019	2020
	£	£
Garden opening	574,928	557,202
Marketing, publicity and fundraising events	541,001	473,403
	<u>1,115,929</u>	<u>1,030,605</u>

The expenditure on generating voluntary income was less than £100,000 in both years.

7. Staff costs, trustees remuneration and interests

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £97,242 (2019: £98,509) for the year of which £8,276 (2019: £7,150) was employer's pension contributions. The basis of disclosure of variable pay has been changed to align with the year to which it relates and the comparative figures have been restated on a consistent basis.

Board members

NGS board members are the Trustees of NGS for charitable law purposes. Trustees received no remuneration and waived no remuneration during the year (2019: £nil). Expenses relating to travel and subsistence of £228 (2019: £20,280) were reimbursed to 13 (2019:13) Trustees. NGS maintains indemnity insurance for its Trustees, officers and employees at a cost of £828 (2019: £1,613).

Staff costs:	2019	2020
	£	£
Salaries	442,725	457,858
Social security and pension costs	66,266	68,675
	<u>508,991</u>	<u>526,533</u>

The average weekly number of employees during the year was: 13 13

8. Auditor's remuneration	£	£
Audit of the financial statements	4,600	4,600
All other assurance services	1,500	1,800
	<u>6,100</u>	<u>6,400</u>

**THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

9. Designated funds

Designated funds comprise those funds which the Trustees have set aside for specific future purposes.

	31.12.2019	Incoming Resources	Outgoing Resources	Revaluation surplus	31.12.2020
	£	£	£	£	£
The NGS Legacy Fund	243,831	33,816	(21,000)	19,258	273,856
Investment management fees	0	0	(2,049)	0	0
	<u>243,831</u>	<u>33,816</u>	<u>(23,049)</u>	<u>19,258</u>	<u>273,856</u>

For details of Designated funds see section 13 of the Trustees Annual report.

10. Fixed assets

	Tangible Equipment	Intangible Software	Total
	£	£	£
Cost at 1 January 2020	24,704	116,081	140,785
Additions in year	5,548	56,760	62,308
Cost at 31 December 2020	<u>30,252</u>	<u>172,841</u>	<u>203,093</u>
Depreciation at 1 January 2020	21,640	74,961	96,601
Charge in year	3,709	36,428	40,137
Depreciation at 31 December 2020	<u>25,349</u>	<u>111,389</u>	<u>136,738</u>
Net book value at 31 December 2020	<u>4,903</u>	<u>61,452</u>	<u>66,355</u>
Net book value at 31 December 2019	<u>3,064</u>	<u>41,120</u>	<u>44,184</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

II. Financial assets	2019	2020
Unrestricted Funds		
Investments	£	£
Fair value at 1 January 2020	0	172,307
Additions	1,169,798	0
Disposals	(50,434)	(1,090,315)
Decrease in value in the year	52,943	(81,992)
Fair value at 31 December 2020	<u>1,172,307</u>	<u>0</u>
Investments at fair value comprised:		
Fixed interest	420,729	0
UK equities	240,636	0
Overseas equities	263,020	0
Alternative assets	179,289	0
Property	68,633	0
Fair value at 31 December 2020	<u>1,172,307</u>	<u>0</u>
Designated Funds		
	£	£
Fair value at 1 January 2020	298,772	252,393
Additions	27,925	81,416
Disposals	(104,686)	(133,667)
Increase in value in the year	30,382	19,258
Fair value at 31 December 2020	<u>252,393</u>	<u>219,400</u>
Investments at fair value comprised:		
Fixed interest	39,234	32,654
UK equities	75,524	58,638
Overseas equities	95,694	89,325
Alternative assets	29,811	30,000
Property	12,130	8,783
	<u>252,393</u>	<u>219,400</u>

THE NATIONAL GARDEN SCHEME
NOTES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Trade and other receivables	2019	2020
	£	£
Trade debtors	14,390	31,319
Prepayments	67,390	32,959
HMRC - VAT	5,030	0
NGS Enterprises Limited	1	1
	<u>86,811</u>	<u>64,279</u>
13. Cash and cash equivalents	2019	2020
	£	£
Co-operative Bank	133,080	83,291
Royal London Cash Management	2,153,058	831,028
Barclays Bank	0	8,511
Investec Wealth and Investment	34,036	11,601
	<u>2,320,174</u>	<u>934,431</u>
14. Trade and other payables	2019	2020
	£	£
Trade creditors	260	19,801
Accruals	20,506	21,057
HMRC - VAT	0	35,741
Deferred income and creditors	10,034	34,904
Other creditors	3,651	3,651
Unrestricted Funds	<u>34,451</u>	<u>115,154</u>

15. Lease obligations

At 31 December 2020 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2019	2020
	£	£
Operating lease which expires:		
Within one year	18,846	18,846
Within two to five years	50,256	31,410
	<u>69,102</u>	<u>50,256</u>



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