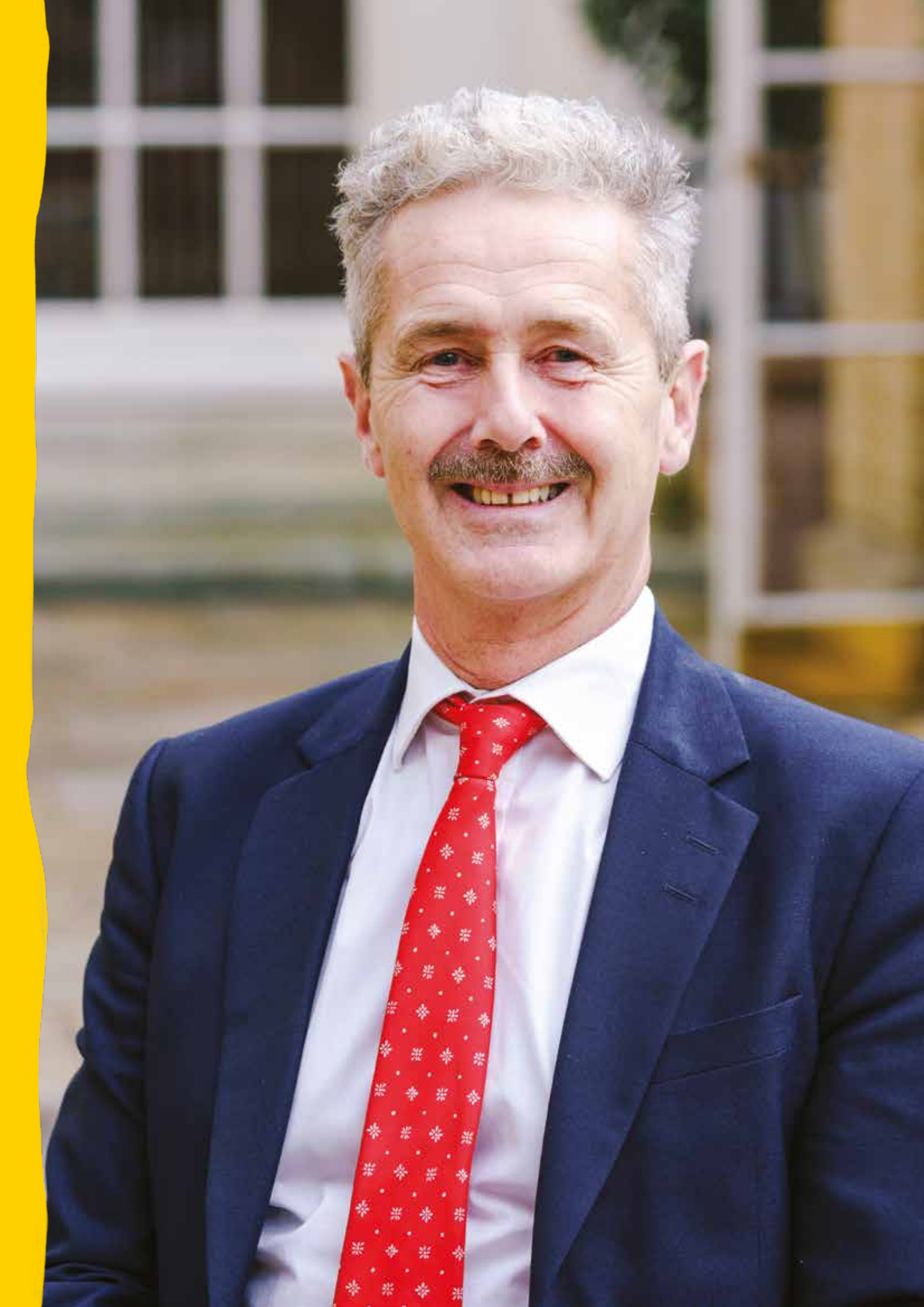




# Annual Report 2021







# 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

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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.

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

## 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







## 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, Bordyke, 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](http://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

<b>Total Year to</b>			<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Total Year to</b>
31.12.2020		Notes			31.12.2021
£			£	£	£
<b>Income from:</b>					
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
<b>1,629,577</b>	<b>Total income</b>		<b>3,955,123</b>	<b>28,706</b>	<b>3,983,829</b>
<b>Expenditure on:</b>					
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
<b>1,355,338</b>	<b>Total expenditure</b>		<b>3,881,616</b>	<b>34,555</b>	<b>3,916,171</b>
<b>(62,734)</b>	<b>Profit (loss) on revaluation and (loss) on sale of investment assets</b>		<b>10</b>	<b>(4,836)</b>	<b>(4,826)</b>
<b>211,505</b>	<b>Net movement in funds</b>		<b>73,517</b>	<b>(10,685)</b>	<b>62,832</b>
<b>630,123</b>	<b>Funds brought forward at 1 January 2021</b>		<b>567,772</b>	<b>273,856</b>	<b>841,628</b>
<b>841,628</b>	<b>Funds carried forward at 31 December 2021</b>		<b>641,289</b>	<b>263,171</b>	<b>904,460</b>



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

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

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	<b>Net movement in funds (SOFA page 22)</b>		62,832
1,883	Add back Charitable activities		2,700,000
213,388	<b>Net movement in funds before Charitable activities</b>		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)
357,876	<b>Cash generated by operating activities</b>		2,738,323
(2,886,611)	<b>Payments to beneficiaries ( note 5)</b>		(3,018,980)
(2,528,735)	<b>Net cash (consumed) by operating activities</b>		(280,657)
	<b>Investing activities</b>		
(62,308)	Purchase of fixed assets	(1,304)	
(81,416)	Purchase of investments	(67,734)	
1,286,716	Proceeds from the sale of investments	39,910	
1,142,992			(29,128)
(1,385,743)	<b>(Decrease) in cash and cash equivalents in the year</b>		(309,785)
2,320,174	<b>Cash at bank at 1 January 2021</b>		934,431
934,431	<b>Cash at bank at 31 December 2021</b>		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

<b>2. Other fundraising activities income</b>	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>
 <b>3. Donations and legacies</b>	 <b>2020</b>	 <b>2021</b>
	<b>£</b>	<b>£</b>
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>
 <b>4. Investment income</b>	 <b>2020</b>	 <b>2021</b>
	<b>£</b>	<b>£</b>
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
	£	£	£	£
<b>Nursing Beneficiaries:</b>				
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
<b>Garden and Health Beneficiaries:</b>				
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
<b>Support for gardeners:</b>				0
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
<b>Other Beneficiaries</b>				
Community Gardens	7,772	3,520	0	11,292
<b>Total Funds for Distribution</b>	<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

<b>6. Fundraising activities expenditure</b>	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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).

<b>Staff costs:</b>	<b>2020</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
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<b>8. Auditor's remuneration</b>	<b>£</b>	<b>£</b>
Audit of the financial statements	4,600	4,600
All other assurance services	<u>1,500</u>	<u>1,800</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

	<b>Tangible Equipment £</b>	<b>Intangible Software £</b>	<b>Total £</b>
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

<b>II. Financial assets</b>	<b>2020</b>	<b>2021</b>
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

<b>12. Trade and other receivables</b>	<b>2020</b>	<b>2021</b>
	£	£
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>

<b>13. Cash and cash equivalents</b>	<b>2020</b>	<b>2021</b>
	£	£
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>

<b>14. Trade and other payables</b>	<b>2020</b>	<b>2021</b>
	£	£
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
<b>Unrestricted Funds</b>	<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:

	<b>2020</b>	<b>2021</b>
	£	£
<b>Operating lease which expires:</b>		
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

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Registered charity number: 1112664

*Front cover image:* Summerdale House, Cumbria © Val Corbett