



Annual Report 2022



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.

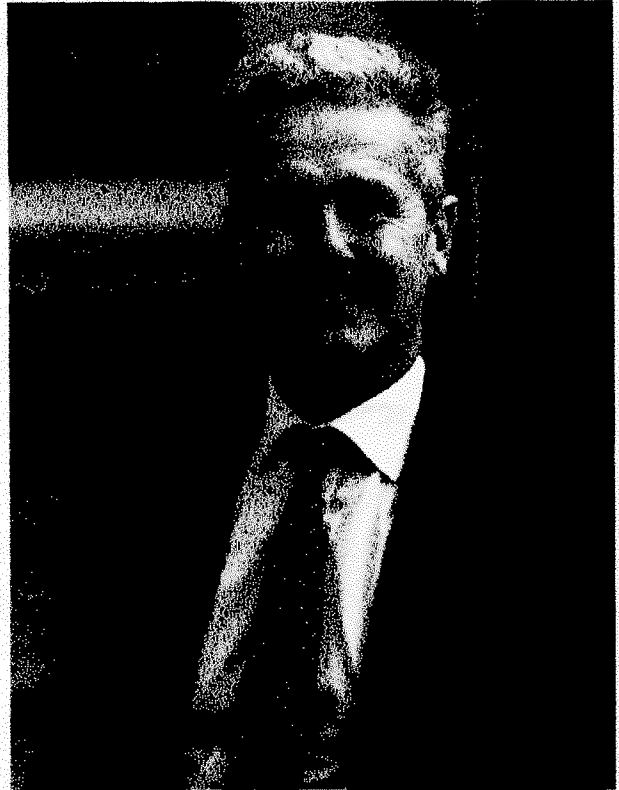
We are profoundly grateful for the support of Queen Elizabeth II and previous generations of the Royal Family and we extend our ongoing thanks to King Charles III who became the charity's Patron in 2022.

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, which appears to read 'Rupert Tyler'. The signature is fluid and cursive, written on a light background.

Rupert Tyler
Chairman

Trustees' Annual Report 2022

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

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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 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.

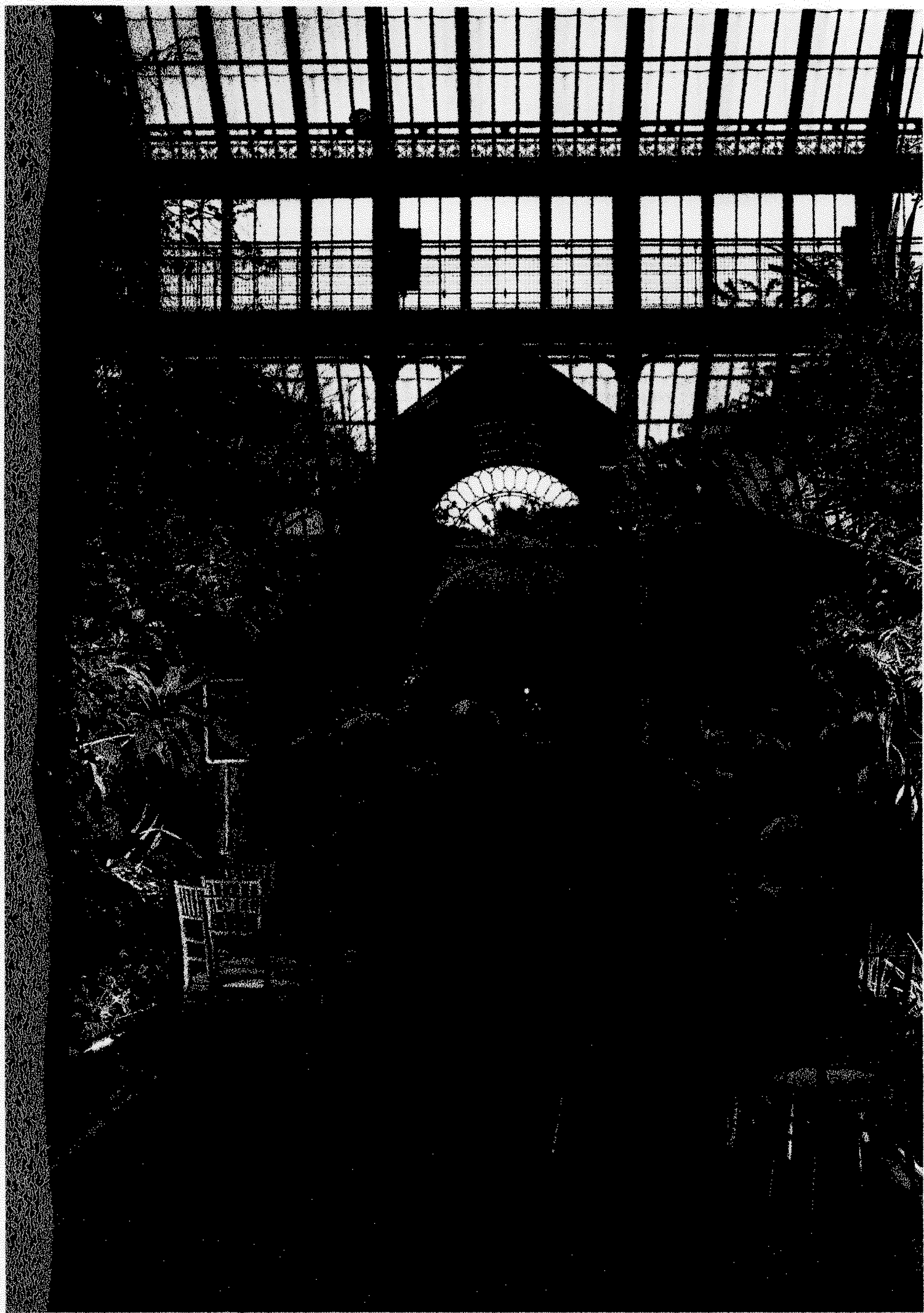
3. Strategy

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 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.

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.

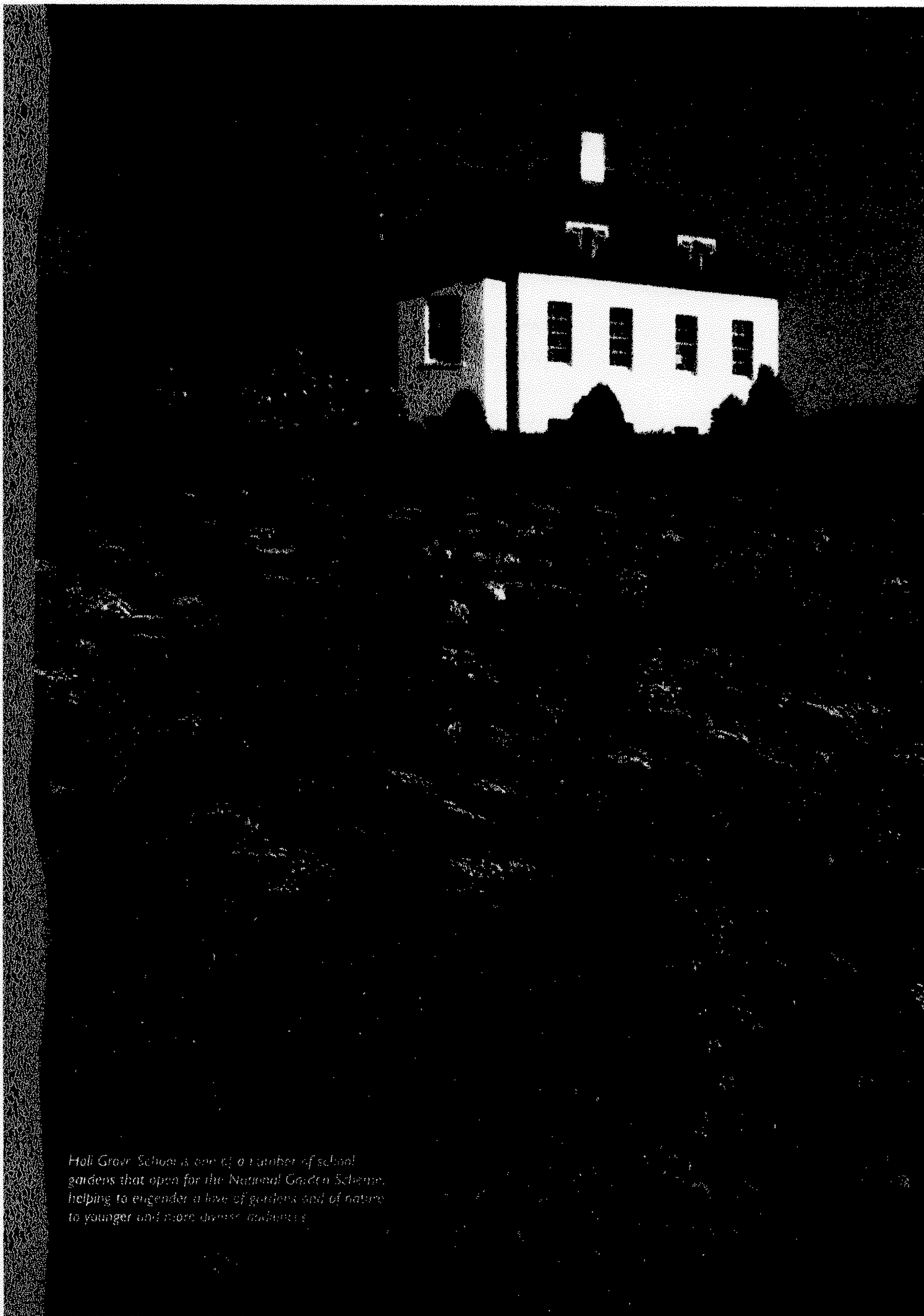
During 2022 the first 17 participants in the Marie Curie Nightingale Challenge graduated. This programme of leadership and development for Marie Curie nurses and allied health professionals is funded from the National Garden Scheme's donation.

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:

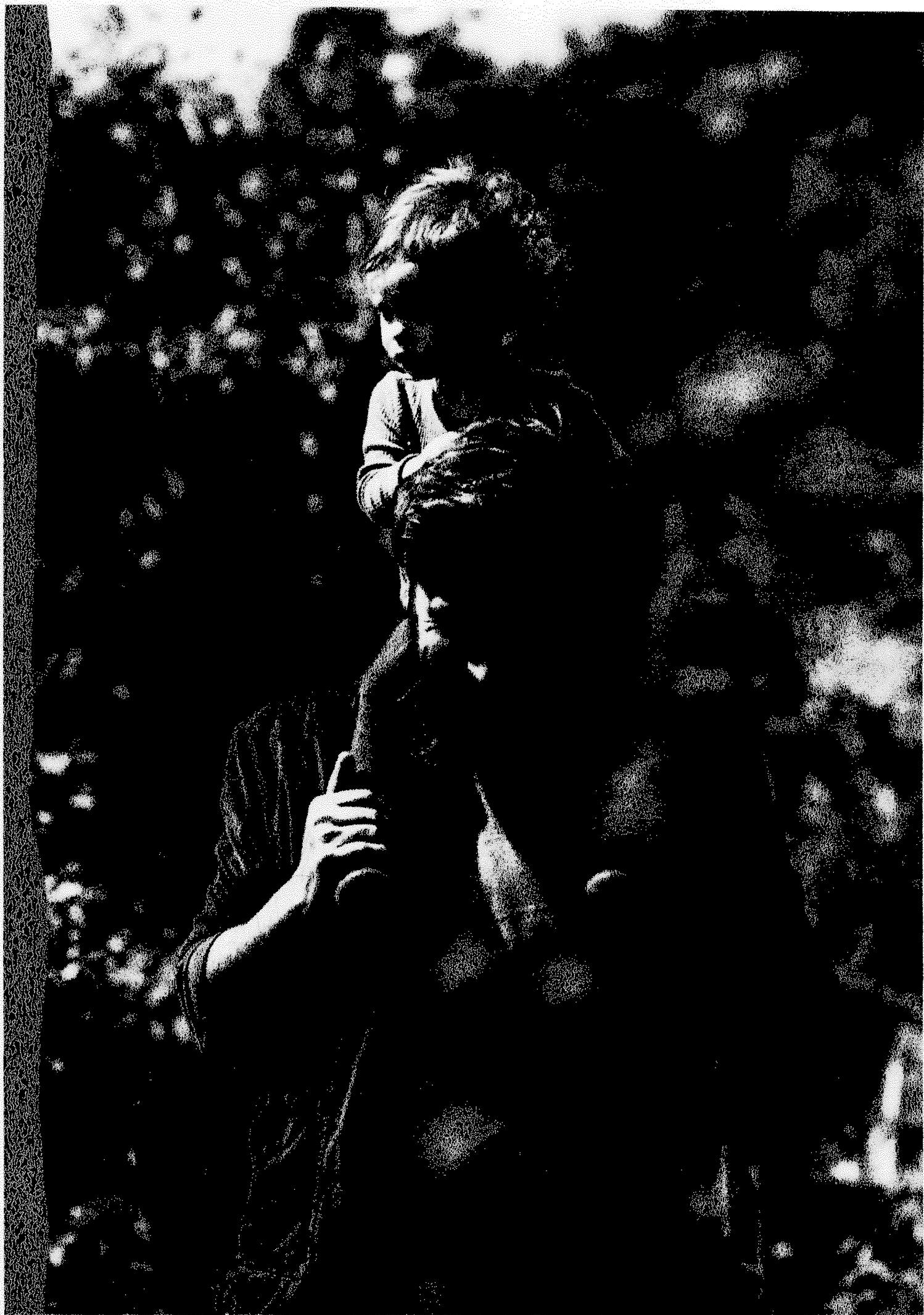
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the financial statements on the going concern basis unless it is not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

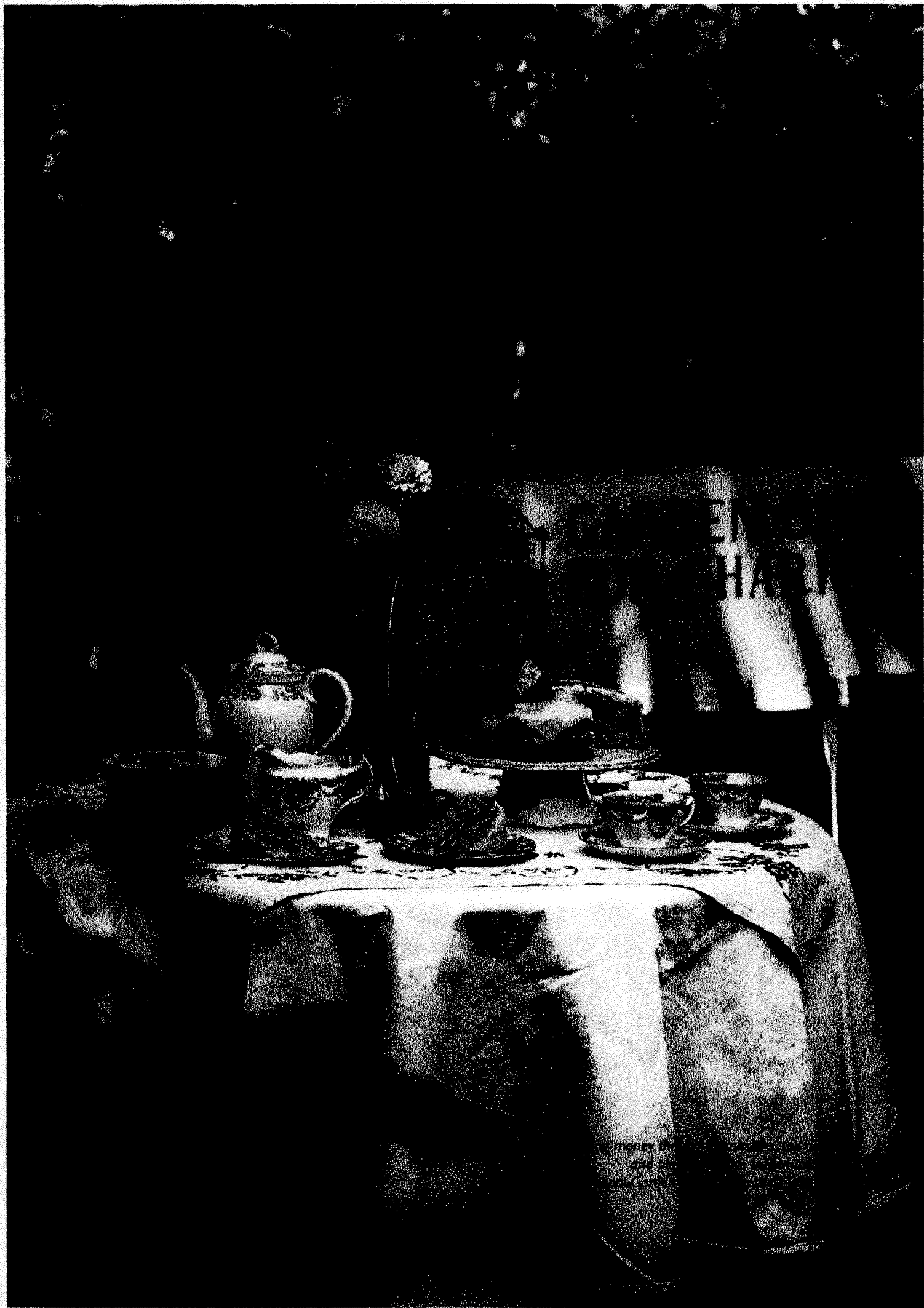
Use of our report

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		4,593,449	8,559	185,000	4,787,008
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		4,592,498	2,236	-	4,594,734
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		664,420	272,372	185,000	1,121,793

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	£	£	£	£
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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	(54,823)		(51,193)	
Net current assets			<u>857,945</u>		<u>626,528</u>
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

29/3/23

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			842,025		624,646

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	<u>712,214</u>	<u>-</u>	<u>712,214</u>	<u>536,020</u>	<u>32,331</u>	<u>568,351</u>
	<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 Number	2021 Number
<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
<u>1</u>	<u>1</u>

10 Management and administration

	Unrestricted funds	Unrestricted funds
	2022	2021
Management and administration	<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	<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/>
At 31 December 2021	26,784
	<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/>
At 31 December 2021	3,924
	<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>

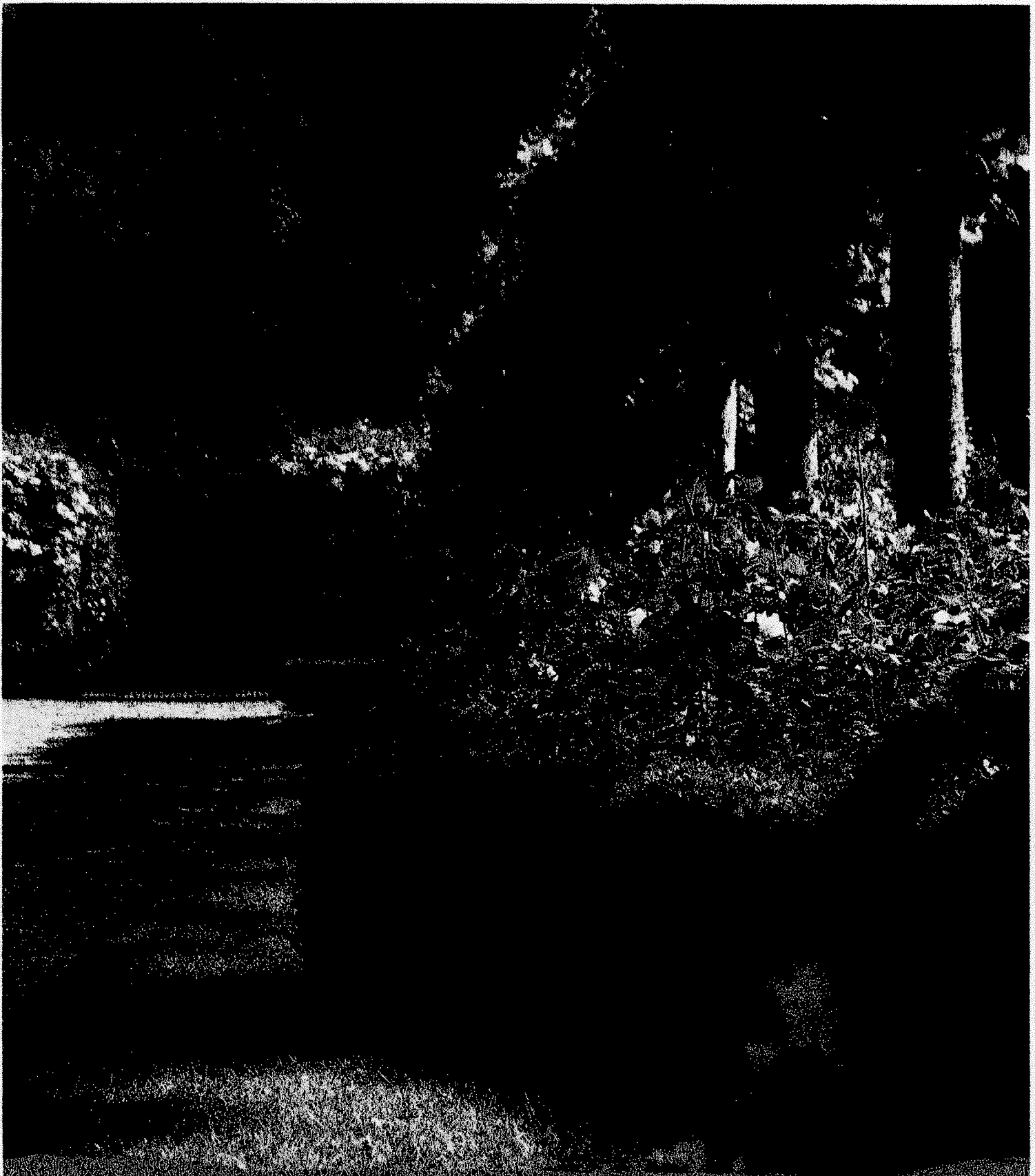
18 Lease obligations

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>



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